#### UMVOTI MUNICIPALITY

Office of the Mayor

**2** 033 413 9111

E 7

Gift.Majola@umvoti.gov.za

www.umvoti.gov.za



Umkhandlu wase UMVOTI GREYTOWN 3250

Your Ref

U Verw

MUNISIPALITEIT UMVOTI

Burgemeester

033 413 1369 41 Bell Street Greytown 3250

08 April 2013

My Ref

My Verw

Attention: T Pillay

Chief Director: MFMA Implementation

TT/C/7/MES/ngm

National Treasury Private Bag x 115 **PRETORIA** 

001

Dear Sir/Madam

#### SUBJECT:RE-2013/2014 DRAFT BUDGET

Kindly receive the attached approved Draft Budget for the year 2013/2014 as tabled on the 28<sup>th</sup> March 2013. Kindly also note that Electronic copy will be sent to <u>ZAMA.NGCOBO@kzntreasury.gov.za</u>; <u>jan.hatting@kzntreasry.gov.za</u> and <u>elsabe.rossouw@treasury.gov.za</u> <u>igdatabase@treasry.gov.za</u>.

The delay in submission of budget returns is hereby regretted.

Trusting in your usual co-operation.

Yours faithfull

**CHIEF FINANCIAL MANAGER** 

#### UMVOTI MUNICIPALITY

Office of the Mayor

7

→ Gift.Majola@umvoti.gov.za

www.umvoti.gov.za



Umkhandlu wase UMVOTI GREYTOWN 3250

UNGTOWN

MUNISIPALITEIT UMVOTI

Burgemeester

(33 413 1369 41 Bell Street Greytown 3250

My Ref My Verw

TT/C/7/MES/ngm

Your Ref U Verw

08 April 2013

Attention: Mr L S Magagula Head of Provincial Treasury KZN Provincial Treasury P O Box 3613 PIETERMARITZBURG 3210

Dear Sir/Madam

#### SUBJECT: RE-DRAFT BUDGET 2013/2014

Kindly receive the attached approved Budget for the year 2013/2014 as tabled on the 28<sup>th</sup> March 2013. Kindly also note that Electronic copy will be sent to <u>ZAMA.NGCOBO@kzntreasury.gov.za</u>; jan.hatting@kzntreasry.gov.za and elsabe.rossouw@treasury.gov.za igdatabase@treasry.gov.za.

The delay in submission of budget returns is hereby regretted.

Trusting in your usual co-operation.

Yours faithfully

CHIEF FINANCIAL MANAGER

# AN ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF UMVOTI MUNICIPALITY

#### **ANNUAL BUDGET OF**

# UMVOTI MUNICIPALITY

# 2013/14 TO 2015/16 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

### Copies of this document can be viewed:

- Finance department
- All public libraries within the municipality
  - At www.umvoti.gov.za

### **Abbreviations and Acronyms**

	Automated Meter Reading Accelerated and Shared Growth Initiative	ℓ LED MEC	litre Local Economic Development Member of the Executive Committee
BPC CBD	Budget Planning Committee Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure
DoRA	Division of Revenue Act		Framework
DWA	Department of Water Affairs	MTREF	
EE	Employment Equity		Expenditure Framework
EEDSM	Energy Efficiency Demand Side Management	NERSA	National Electricity Regulator South Africa
EM	Executive Mayor	NGO	Non-Governmental organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GAMAP	and the second second second	OHS	Occupational Health and Safety
	Accounting Practice	OP	Operational Plan
GDP	Gross domestic product	PBO	Public Benefit Organisations
GD\$	Gauteng Growth and Development	PHC	Provincial Health Care
	Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting	PPP	Public Private Partnership
	Practice	PTIS	Public Transport Infrastructure
HR	Human Resources		System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT Left	Information Technology	SALGA	South African Local Government
kl	kilolitre		Association
km	kilometre	SAPS	South African Police Service
KPA KPI	Key Performance Area	SDBIP	Service Delivery Budget
kWh	Key Performance Indicator kilowatt	ON AN ALT	Implementation Plan
VAALI	NIIOWatt	SMME	Small Micro and Medium Enterprises

#### Part 1 - Annual Budget

#### 1.1 Mayor's Report

To be updated with final budget report

#### 1.2 Council Resolutions

On 28<sup>th</sup> March 2013 the Council of Umvoti Local Municipality met in the Council Chambers of Umvoti 41 Bell Street to consider the annual budget of the municipality for the financial year 2013/14. The Council approved and adopted the following resolutions:

- 1. The Council of Umvoti Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2013/14 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1 Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 11 on page 19;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 12 on page 21;
    - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 13 on page 23; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 14 on page 26.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position as contained in Table 15 on page 28;
    - 1.2.2. Budgeted Cash Flows as contained in Table 16 on page 30;
    - Cash backed reserves and accumulated surplus reconciliation as contained in Table 17 on page 30;
- The Council of Umvoti Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013:
  - 2.1. the tariffs for property rates
  - 2.2. the tariffs for electricity
- 3. The Council of Umvoti Local Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2013 the tariffs for other services,
- 4. To give proper effect to the municipality's annual budget, the Council of Umvoti Local Municipality approves:
  - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, and

unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

- 4.2. That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2013/14 financial year limited to an amount of R120 million for electricity for the financial year of the MTREF in terms of Section 46 of the Municipal Finance Management Act.
- 4.3. That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.

#### 1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipalities financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. One such strategy is to conduct a meter sweep to ensure that all meters are functioning and that accurate accounts are sent out. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 51, 54, 66 and 67 were used to guide the compilation of the 2013/14 MTREF.

The main challenges experienced during the compilation of the 2013/14 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy:
- Aging and poorly maintained roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk electricity (due to tariff increases Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Additional staff request from management without any due diligent studies being conducted and the establishment of a security and disaster section.
- Affordability of capital projects original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2013/13 MTREF process; and
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2013/14 MTREF:

- The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed
  inflation as measured by the CPI, except where there are price increases in the inputs of
  services that are beyond the control of the municipality, for instance the cost of bulk
  electricity. In addition, tariffs need to remain or move towards being cost reflective, and
  should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- An upper limit of R6,4 million was set for the following items and allocations to these
  items had to be supported by a list and/or motivation setting out the intention and cost of
  the expenditure which was used to prioritise expenditures:
  - Consultant Fees;
  - Furniture and office equipment:
  - Refreshments and entertainment;
  - Ad-hoc travelling; and
  - Subsistence, Travelling & Conference fees

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2011/12 MTREF

R thousands	Adjustments Budget 2012/2013	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Operating Revenue	155,507	176,704	201,698	236,777
Total Operating Expenditure	172,993	203,314	218,745	234,976
(Surplus)/Deficit fot the year	17,486	26,610	17,046	(1,809)
Total Capital Expenditure	49,192	24,432	11,428	

Total operating revenue has grown by 13.63 per cent or R21.1 million for the 2013/14 financial year when compared to the 2012/13 Adjustments Budget. For the two outer years, operational revenue will increase by 14.14 and 17.39 per cent respectively, equating to a total revenue growth of R81.2 million over the MTREF when compared to the 2012/13 financial year.

Total operating expenditure for the 2013/14 financial year has been appropriated at R203.3 million and translates into a budgeted deficit of R26.6 million. When compared to the 2012/13 Adjustments Budget, operational expenditure has grown by 17.53 per cent in the 2013/14 budget and by 7.59 and 8 per cent for each of the respective outer years of the MTREF. The operating deficit for the two outer years steadily decreases to R17 million and then stabilise at a surplus of R1.8 million. As no surplus is available the capital expenditure will be funded from the avialable accumulated surplus currently amounting to R6 million rand. This is not sustainable and measures would need to be put in place so that capital can be funded from surplus derived in that year.

The capital budget of R24.4 million for 2013/14 is 50.3 per cent less when compared to the 2012/13 Adjustment Budget. The reduction is due to various projects being finalised in the previous financial year as well as affordability constraints in the light of current economic circumstances. The capital programme reduces to R11.4 million in the 2014/15 financial year and then to zero as funding for the outer years have been rolled forward. A substantial portion of the capital budget will be funded from MIG over MTREF

#### 1.4 Operating Revenue Framework

For Umvoti Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 80 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs:
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Au dited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fuil Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue By Source	H				•							
Property rates	2	21,028	13,564	13,799	16,178	18,850	18,850	_	20,461	22,098	23.866	
Property rates - penalties & collection charges		1,085	1, 180	1,251	1,300	1,300	1,300		1,330	1,436	1,551	
Service charges - electricity revenue	2	28.276	34,013	42,433	48,235	48.893	48,893	_	52,291	57,520	63.272	
Service charges - water revenue	2	-	-	-	- 1	- 1	-	_	_	_	-	
Service charges - sanitation revenue	2	-	-	-	-	-	_	_	_	_	_	
Service charges - refuse revenue	2	4,359	4,726	5.290	5,529	5,486	5,486	_	5,790	6,369	7,006	
Service charges - other		189	317	563	407	883	883		872	959	1,055	
Rental of facilities and equipment		2,827	2,998	2,819	2,979	2,880	2,880		3,032	3,245	3,472	
Interest earned - external investments		3,279	2,939	3,261	2,700	2,700	2,700		2,700	2,970	3,119	
Interest earned - outstanding debtors		192	157	154	167	163	163		183	201	211	
Dividends received												
Fines	1 1	434	325	491	404	804	804		804	884	973	
Licences and permits		1,656	2,071	1,914	2,002	1,963	1,963		2,045	2,250	2,475	
Agency services		817	925	970	1,016	1,082	1,082		1,110	1,221	1,343	
Transfers recognised - operational		32,622	34,788	44,951	44,966	52,263	52,263		67,053	81,869	106,100	
Other revenue	2	8,326	2,801	841	111	119	119	_	171	190	209	
Gains on disposal of PPE		87	91			209	209		10	11	12	
Total Revenue (excluding capital transfers	$\Box$	105,177	100,895	118,737	125,993	137,595	137,595		157,853	181,223	214,663	
and contributions)			İ			-						

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year	2012/2013	2013/14 Medium Term Revenue & Expenditure Framework							
R thousand	Full Year Forecast	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%		
Revenue By Source										
Property rates	18,850	13.70%	20,461	12.96%	22,098	12.19%	23,866	11.129		
Property rates - penalties & collection charges	1,300	1.72%	1,330	1.65%	1,436	1.63%	1,551	1.809		
Service charges - electricity revenue	48,893	35.53%	52,291	33, 13%	57,520	31.74%	63,272	29.489		
Service charges - water revenue	-		_		_		_			
Service charges - sanitation revenue	-		_		_		_			
Service charges - refuse revenue	5,486	3.99%	5,790	3.67%	6,369	3.51%	7,006	3.269		
Service charges - other	883	1.17%	872	1.08%	959	1.08%	1,055	1.099		
Rental of facilities and equipment	2,880	2.09%	3,032	1.92%	3,245	1.79%	3,472	1.629		
Interest earned - external investments	2,700	1.96%	2,700	1.71%	2,970	1.64%	3,119	1.455		
Interest earned - outstanding debtors	163	0.12%	183	0.12%	201	0.11%	211	0.109		
Dividends received										
Fines	804	0.58%	804	0.51%	884	0.49%	973	0.459		
Licences and permits	1,963	1.43%	2,045	1.30%	2,250	1.24%	2,475	1, 159		
Agency services	1,082	0.79%	1,110	0.70%	1,221	0.67%	1,343	0.639		
Transfers recognised - operational	52,263	37.98%	67.053	42.48%	81,869	45, 18%	106,100	49.439		
Other revienue	119	0.09%	171	0.11%	190	0.10%	209	0.109		
Gains on disposal of PPE	209	0.15%	10	0.01%	11	0.01%	12	0.019		
otal Revenue (excluding capital transfers and contributions)	137,595	100%	157,853	100%	181,223	100%	214,663	1009		
Total revenue from rates and service charges	75,412	54.8%	80,744	51.2%	88,382	48.8%	96,750	45.19		

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the Municipality. Rates and service charge revenues comprise more than 50% of the total revenue mix. In the 2012/13 financial year, revenue from rates and services charges totalled R75.4 million or 54.8 per cent. This increases to R80.7 million, R88.3 million

and R96.7 million in the respective financial years of the MTREF. A notable trend is the increase in the total percentage revenue generated from rates and services charges which decrease from 54.8 per cent in 2012/13 to 45.1 per cent in 2015/16. This decrease can be mainly attributed to the decreased share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. The above table excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Details in this regard are contained in Table 64 MBRR SA1 (see page 99).

Property rates is the second largest revenue source totalling 12.9 per cent or R20.4 million rand and increases to R23.8 million by 2012/16. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees, transport fees and advertisement fees. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective and market related.

Operating grants and transfers totals R67 million in the 2013/13 financial year and steadily increases to R106.1 million by 2015/16.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Eskom bulk tariffs are far beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the Municipality. Discounting the impact of these price increases in lower consumer tariffs will erode the Municipality's future financial position and viability.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

#### 1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative March 2011

Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R50 000 reduction on the market value of a property will be granted in terms of the Municipality's own Property Rates Policy;
- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy;
- For pensioners, physically and mentally disabled persons, a maximum/total rebate of 60 per cent (calculated on a sliding scale) will be granted to owners of rate-able property if the total gross income of the applicant and/or his/her spouse, if any, does not to exceed the amount equal to twice the annual state pension as approved by the National Government for a financial year. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be categorized as residential.
- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rateable properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2013/14 financial year based on a 7 per cent increase from 1 July 2013 is contained below:

Table 4 Comparison of proposed rates to levied for the 2013/14 financial year

Category	Current Tariff cents in the Rand (1 July 2012)	Proposed tariff cents in the Rand (from 1 July 2013)
	С	С
Residential properties	1,28	1,37
Sectional Title	1,28	1,37
Business & Commercial	1,90	2,03
Industrial	1,28	1,37
Agricultural	0,32	0,34
Communal	0,32	0,34
Institutional	1,28	1,37
National Monuments	1,28	1,37
Municipal	1,28	1,37
Public Benefit Organizations	0,32	0,34
Public Service Infrastructure	0,32	0,34
Special Purpose	1,28	1,37
State owned	1,90	2,03
Place of Worship	1,28	1,37
Properties leased by the Municipality	1,28	1,37

#### 1.4.2 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. A 8 per cent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2013.

Considering the Eskom increases, the consumer tariff had to be increased by 8 per cent to offset the additional bulk purchase cost from 1 July 2013. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

Registered indigents will again be granted 50 kWh per 30-day period free of charge.

The following table shows the impact of the proposed increases in electricity tariffs charges:

Table 5 Comparison of proposed tariffs to levied for the 2013/14 financial year

TARIFF TYPE	CURRENT TARIFF	PROPOSED TARIFF	DIFFERENCE (Increase)	PERCENTAGE
DOMESTIC TARIFF 1	96.10	103.78	7.68	8%
DOMESTIC TARIFF 2	130.70	141.16	10.46	8%
MCB Domestic	3.75	4.05	0.30	8%
Prepaid	81.50	88.02	6.52	8%
Prepaid Other	125.30	135.32	10.02	8%
Indigent Conversion (max 20 amp)	71.00	76.68	5.68	8%
Availability Domestic	78.00	84.24	6.24	8%
Other	117.00	126.36	9.36	8%
MCB Other	4.50	4.86	0.36	8%
Bulk	66.80	72.14	5.34	8%
KVA	146.96	158.72	11.76	8%
Basic Charge wif Apr 07	1091.80	1179.14	87.34	8%
Sreet Lights	126.40	136.51	10.11	8%
Sport Fields	126.40	136.51	10.11	8%
Availability Other	150.80	162.86	12.06	8%

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2013. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). The Municipality has entered into discussions with NERSA regarding the suitability of the NERSA proposed stepped tariffs compared to those are not yet being implemented by the Municipality. Until the discussions are concluded, the Municipality will maintain the current structure of its electricity tariffs.

The inadequate electricity bulk capacity and the impact on service delivery and development remains a challenge for the Municipality. The upgrading of the Municipality's electricity network has therefore become a strategic priority, especially the substations and transmission lines as the municipality is currently exceeding the maximum demand it is allowed to draw.

The approved budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply). It is estimated that special funding for electricity bulk infrastructure to the amount of R120 million for two years will be necessary to steer the Municipality out of this predicament.

Owing to the high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding of the infrastructure be considered and Department of Energy funding be utilized to repay such a loan. As part of the 2013/14 medium-term capital programme, funding has been allocated to electricity infrastructure but these funding levels will require further investigation as part of the next budget cycle in an attempt to source more funding to ensure this risk is mitigated.

#### 1.4.3 Waste Removal and Impact of Tariff Increases

Currently solid waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The Municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a

sustainable manner over the medium to long-term. The main contributors to this deficit are repairs and maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration as well as transporting of waste to Pietermaritzburg. Considering the deficit, it is recommended that a comprehensive investigation into the cost structure of solid waste function be undertaken, and that this include investigating alternative service delivery models. The outcomes of this investigation will be incorporated into the next planning cycle.

A 7 per cent increase in the waste removal tariff is proposed from 1 July 2013. Higher increases will not be viable in 2013/14 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services. Any increase higher than 7 per cent would be counter-productive and will result in affordability challenges for individual rates payers raising the risk associated with bad debt.

The following table compares current and proposed amounts payable from 1 July 2013:

Table 6 Comparison between current waste removal fees and increases

TARIFF TYPE	CURRENT TARIFFS	PROPOSED TARIFFS	DIFFERENCE	PERCENTATGE
REFUSE DOMESTIC	108.20	115.77	7.57	7%
REFUSE OTHER	134.90	144.34	9.44	7%
REFUSE OTHER	241.80	258.73	16.93	7%

#### 1.4.4 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

Note that in all instances the overall impact of the tariff increases on household's bills has been kept to between 11 and 12 per cent, with the increase for indigent households closer to 8 per cent.

Table 7 MBRR Table SA14 - Household bills

		2009/10	2010/11	2011/12	Cu	rrent Year 2012	2/13	2013/14		Revenue & Exp	enditure
Description	Ref	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	ework Budget Year	Budget Yea
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	2013/14	+1 2014/15	+2 2015/16
  Rand/cent						- unger	1010001	% incr.	6010114	. ( 20,	12 2015/10
Monthly Account for Household - Middle	1										
Income Range'	ļ										
Rates and services charges:				l i							
Property rates		373.33	403.20	419.53	677.33	677.33		5.5%	714.58	786,04	864.64
Electricity: Basic levy		129.00	117.90	189.00	225.00	225.00		8.0%	243.00	267.30	294.03
Electricity . Consumption		554.50	676.40	814.30	961.00	961.00		8.0%	1,037.88	1,141.67	1,255.83
Water: Basic levy	1	334.50	070.40	\$14.50	901.00	301.00	1	0.076	1,037.00	1,141.07	1,200.0
Water: Consumption											
, · · · · · · · · · · · · · · · · · · ·	.									-	
Sanilation											
Refuse removal		89.40	98.34	108.20	108.20	108.20		5.5%	1 14 15	125.57	138.12
Other											
sub-total		1,146.23	1,295.84	1,531.03	1,971.53	1,971.53	-	7.0%	2,109.61	2,320.57	2,552.63
VAT on Services		108.21	124.97	155.61	181.19	181 19		14.0%	295.35	324.88	357.37
Total large household bill:		1,254.44	1,420.81	1,686.64	2,152.72	2,152.72	_	11.7%	2,404.96	2,645.45	2,910.00
% increase/-decrease			13.3%	18.7%	27.6%	-	(100.0%)		- i	10.0%	10.0%
Monthly Account for Household - 'Affordable	2										
Range											
Rates and services charges:											
Property rates		268.33	289.80	297.73	485.33	485.33		5.5%	512.02	563.22	619.54
Electricity Basic levy		129.00	117.90	189.00	225.00	225.00		8.0%	243.00	267.30	294.03
Electricity Consumption		277.25	338.20	407.15	480.50	480.50		8.0%	518.94	570.83	627.92
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		89.40	98.34	108.20	108.20	108 20		5.5%	114.15	125.57	138.12
Other											
sub-total VAT on Services		763.98	844.24	1,002.08	1,299.03	1,299.03	-	6.9%	1,388.11	1,526.92	1,679.61
Total small household bill:		69.39	77.62	98.61	113.92	113.92		14.0%	194.34	213.77	235.15
% increase/-decrease		833.37	921.86	1,100.69	1,412.95	1,412.95	-	12.0%	1,582.45	1,740.69	1,914.76
			10.6%	19.4%	28.4%	-	(100.0%)		-	10.0%	10.0%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services	ll				- 1						
Rates and services charges:					Į.			·			
Properly rates											
Electricity: Basic levy				l l							
Electricity Consumption		190.09	200.73	241.61	285.25	285.25		8.0%	308.07	338.88	372.76
Water: Basic levy					000.20	200.22		0.010	300.07	550.00	572,70
Water Consumption											
Sanilation											
Refuse removal		40.40	50.24	co. 00	00.00	00.00				TO 45	
Other		49.40	58.34	68.20	68.20	68.20		5.5%	71.95	79.15	87.06
****											
sub-total		239.49	259.07	309.81	353.45	353.45	-	7.5%	380.02	418.02	459.82
VAT on Services		33.53	36.27	43.37	49.48	49.48		14.0%	53.20	58.52	64.38
Total small household bill:		273.02	295.34	353.18	402.93	402.93	-	7.5%	433, 22	476.55	524.20
% increase/-decrease			8.2%	19.6%	14.1%	0.0%	(100.0%)		-	10.0%	10.0%

#### 1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;

- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

Table 8 Summary of operating expenditure by standard classification item.

Description	2009/10	2010/11	2011/12	Сиг	rent Year 2012	2/13		ledium Term F Inditure Frame	
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure By Type				***					
Employee related costs	22,892	29,810	37, 339	45.842	41,459	41,459	58,893	63,180	67,592
Remuneration of councillors	4,348	4,316	4,668	5,858	5,971	5,971	6,272	6,692	7,141
Debt impairment	3.437	618	9	3,090	2,840	2,840	3,180	3,498	3,848
Depreciation & asset impairment	14,667	16,785	16,823	21,207	21,218	21,218	21,251	22,362	23,445
Finance charges	24	41	23						
Bulk purchases	18,640	22,479	29,004	40,000	34,000	34,000	37,000	39.960	43,200
Other materials									
Contracted services	11,281	10,862	11,938	6,839	24,654	24,654	28,913	31,342	33,849
Transfers and grants	1,534	1,390	1,103	2,311	1,810	1,810	1,910	2.063	2,228
Other ex penditure	35,517	20,689	25,981	29,478	41,043	41,043	45,892	49,529	53,539
Loss on disposal of PPE									
Total Expenditure	112,340	106,990	126,889	154,624	172,994	172,994	203,311	218,626	234,842

The budgeted allocation for employee related costs for the 2012/13 financial year totals R41.4 million, which equals 23.9 per cent of the total operating expenditure. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 6.95% per cent for the 2013/14 financial year. An annual increase of 7 per cent has been included in the two outer years of the MTREF. The staff cost is rapidly on the increase as new post are proposed on a continual basis without any due diligent studies being conducted. Serious attention should be given to restructuring the organization to ensure that we can consentrate on core functions and better service delivery.

The settlement reached by the SALGBC parties in the salary disputes have resulted in a further financial implication on this area of expenditure. It should be noted that the total financial implication could not be determined as the applicable municipal wage curve (representing equal pay for equal work at all municipalities in South Africa) has not been finalised.

The cost associated with the remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 80 per cent and the Debt Write-off Policy of the Municipality. For the 2012/13 financial year this amount equates to R2.8 million and escalates to R3.8 million by 2015/16. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R21.2 million for the 2012/13 financial and equates to 12.2 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 0 per cent as the leases have come to an end.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials comprises of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals.

Contracted services are primarily high due to the shortage of skills with in the municipality. As part of the compilation of the 2013/14 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. In the 2012/13 financial year, this group of expenditure totals R24.6 million and has escalated by just 17.2 per cent, clearly demonstrating the reliance on consultants strategies need to put put in place to decrease this reliance. For the two outer years growth has been limited to 10 per cent respectively. As part of the process of identifying further cost efficiencies, a business process reengineering project will need to be implemented as a matter of urgency to identify alternative practices and procedures, including building in-house capacity for certain activities that are currently being contracted out. The outcome of this exercise will be factored into the next budget cycle and it is envisaged that additional cost savings will be implemented. Further details relating to contracted services can be seen in Table 64 MBRR SA1 (see page 100).

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 11.8 per cent for 2013/14 and curbed at 7.9 and 8 per cent for the two outer years, indicating that significant cost savings have been already realised. Further details relating to contracted services can be seen in Table 64 MBRR SA1 (see page 100).

The following table gives a breakdown of the main expenditure categories for the 2013/14 financial year.

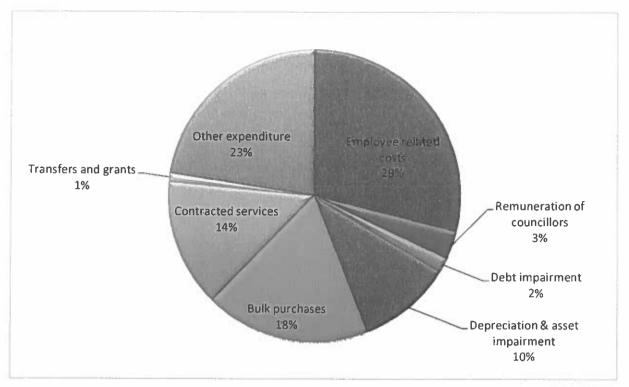


Figure 1 Main operational expenditure categories for the 2011/12 financial year

#### 1.5.1 Priority given to repairs and maintenance

Although ample budget provision is made for the repairing and maintaining of the municipal infrastructure assets the department concerned is not spending significantly on this urgent priority. Measures need to be put in place for the monitoring and maintaining of assets as renewing these assets will result in a additional burden to the Municipality.

#### 1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy. The community of Umvoti is reluctant to register as they feel that this attaches a stigma to them. Educational programs need to be developed to encourage the indigent to register.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

#### 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 9 2011/12 Medium-term capital budget per vote

Description	CURREN Y	EAR 2012/13	2013/14 Medium Term Revenue & Expenditure Framework							
R thousand	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%		
EXECUTIVE AND COUNCIL	645	1.3%	655	2.2%	_	0.0%	_	0.0%		
BUDGET AND TREASURY OFFINCE	74	0.2%	182	0.6%	4,000	14.3%	50	5.1%		
PLANNING AND DEVELOPMENT	10	0.0%	_	0.0%	_	0.0%	_	0.0%		
COMMUNITY AND SOCIAL	10,303	21.3%	649	2.2%	400	1.4%	400	40.4%		
PUBLIC SAFETY	995	2.1%	2,726	9.2%	400	1.4%	400	40.4%		
SPORT AND RECREATION	2,405	5.0%	2,100	7.1%	2,100	7.5%	100	10.1%		
WASTE MANAGEMENT	1	0.0%	_	0.0%	_	0.0%	-	0.0%		
ROAD TRANSPORT	31,713	65.5%	18,028	60.8%	12,928	46.3%	-	0.0%		
ELECTRICITY	1,750	3.6%	4,950	16.7%	8,100	29.0%	40	4.0%		
CORPORATE SERVICES	526	1.1%	363	1.2%	_	0.0%	_	0.0%		
TOTAL CAPITAL BUDGET	48,422	100.0%	29,653	100.0%	27,928	100.0%	990	100.0%		

For 2012/13 an amount of R33.4 million has been appropriated for the development of infrastructure which represents 69.1 per cent of the total capital budget. In the outer years this amount totals R22.9 million, 77.5 per cent and R21 million, 79.3 per cent respectively for the outer financial years. Transport and roads receives the highest allocation of R18 million in 2013/14 which equates to 60.8 per cent followed by electricity infrastructure at 16.7 per cent, R4.9 million.

Furthermore pages 92 to 96 contain a detail breakdown of the capital budget per project over the medium-term.

#### 1.7 Annual Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/14 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

Table 10 MBRR Table A1 - Budget Summary

Description	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			edium Term F	
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year		
R thousands	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Financial Performance										-
Property rates	22,113	14,744	15,050	17,478	20,150	20,150	_	21,791	23,534	25,417
Service charges	32,824	39,056	48,286	54,171	55,262	55,262	_	58,952	64,847	71,332
investment revenue	3,279	2,939	3,261	2,700	2,700	2,700	_	2,700	2,970	3,119
Transfers recognised - operational	32,622	34,788	44,951	44,966	52,263	52,263	_	67,053	81,869	106, 100
Other own revenue	14,339	9,368	7,189	6,679	7,220	7,220		7,356	8,002	8,695
Total Revenue (excluding capital transfers	105,177	100,895	118,737	125,993	137,595	137,595		157,853	181,223	214,663
and contributions)				,						
Employee costs	22,892	29,810	37,339	45,842	41,459	41,459		58,893	63,180	67,592
Remuneration of councillors	4,348	4,316	4,668	5,858	5,971	5,971	_	6,272	6,692	7,141
Depreciation & asset impairment	14,667	16,785	16,823	21,207	21,218	21,218	_	21,251	22,362	23,445
Finance charges	24	41	23	61,601	21,210	21,210	_	27,201	22,002	20,440
Materials and bulk purchases	18,640	22,479	29,004	40,000	34,000	34,000	_	37,000	39,960	43,200
Transfers and grants	1,534	1,390	1,103	2,311	1,810	1,810	_	1,910	2,063	2,228
Other expenditure	50,235	32,169	37,929	39,407	68,536	68,536		77,985	84,369	91,236
Total Expenditure	112,340	106,990	126,889	154,624	172,994	172,994	-	203,311	218,626	234,842
Surplus/(Deficit)	(7, 163)	(6,095)	(8, 152)	(28,631)	(35,398)	{35,398}		203,311 (45,458)		,
	10,124		1 1	, , , , ,			-	1 1	(37,403)	(20, 179)
Transfers recognised - capital Contributions recognised - capital & contributed a		10,937	8,604	48,079	17,912	17,912	_	18,851	20,359	21,988
		-		-					-	
Surplus/(Deficit) after capital transfers &	2,961	4,842	452	19,448	(17,486)	(17,486)	-	(26,607)	(17,044)	1,809
contributions										
Share of surplus/ (deficit) of associate	-	-	- 1	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,961	4,842	452	19,448	(17,486)	(17,486)	_	(26,607)	(17,044)	1,809
Capital expenditure & funds sources										
Capital expenditure	_	_	_	_	_	_	_	_	_	_
Transfers recognised - capital	_	_	_	_	_		_	_	_	_
Public contributions & donations	_		_	_	_	_	_		_	_
Borrowing	_	_	_	_	_	_ [			_	_
Internally generated funds	_		_	_	_	_	_	_	_	_
Total sources of capital funds	_	_	_	_	_		_	[		
Financial position				[						
Total current assets	58,957	71,461	86,097	27,405	48,794	48,794	-	20,837	11,580	8,780
Total non current assets	152,318	173,961	458,366	233,553	477,391	477,391	_	480,941	488,938	502,481
Total current liabilities	18,252	25,125	34,740	23,200	33,200	33, 200	-	35,300	50,984	59,818
Total non current liabilities	8,113	8,082	8,023	8,000	8,000	8,000	-	8,000	8,000	8,000
Community wealth/Equity	184,910	212,215	501,701	229,758	484,985	484,985	-	458,478	441,534	443,443
Cash flows										
Net cash from (used) operating	11,838	29,133	28, 206	43,745	4,560	4,560	_	2,714	9,018	29,254
Net cash from (used) investing	(23,969)	(20,978)	(12, 265)	(72,000)	(40, 193)	(40, 193)	_	(24,851)	(30, 359)	(36,988)
Net cash from (used) financing	469	(28)	14	- 1	212	212	_			
Cash/cash equivalents at the year end	40,233	48.360	64,315	12,563	28,894	28,894	64,315	6,757	(14,584)	(22,318)
Cash backing/surplus reconciliation									, ,	
Cash and investments available	40,233	48,362	64 215	10 004	20 004	29 904		C 767	144 594)	(00.210)
			64,315	10,691	28,894	28,894	-	6,757	(14,584)	(22,318)
Application of cash and investments	2,865	924	8,239	6,246	12,546	12,546	_	19,078	22,539	26,290
Balance - surplus (shortfall)	37,368	47,438	56,076	4,645	16,348	16,348	~	(12,321)	(37,123)	(48,608)
Asset management									-	
Asset register summary (WDV)	46,824	64, 189	73,620	65,000	73,620	73,620	73,620	73,620	73,620	73,620
Depreciation & asset impairment	14,667	16,785	16,823	21,207	21,218	21,218	21,251	21,251	22,362	23,445
Renewal of Existing Assets	- [	~	-	-	-	-	-	-	-	-
Repairs and Maintenance	- [	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	_	-	-	_	_	_	_	_	_	_
Revenue cost of free services provided	_	_	_	_	_	_	_	_	_	_
Households below minimum service level			_	_	- 1	_		_	_	
Water:	_	_	_	_ [	_	_	_	_	_	_
Sanitation/sewerage:	_ [		_ [		_			_ [	_	_
Energy:	_ [	-		-	-	_ [	_	_	-	_
Refuse:	_ [		[ ]	_ [	_	_		_ [	_	-
	- [	-	-	-	-	-	_	_	-	_

#### Explanatory notes to MBRR Table A1 - Budget Summary

- 1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
- 4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations. It is anticipated that the goal of having all obligations cash-back will be achieved by 2015/16, when a small surplus is reflected.

Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

5.

Table 11 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

classification)										
Standard Classification Description	Ref	2009/10	2010/11	2011/12	Cui	rrent Year 2012	¥13		ledium Term R Inditure Frame	
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
R thousand	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
Revenue - Standard										10 00 10,10
Governance and administration		73,512	64,122	66,818	113,645	B7.045	87,045	96,470	113,792	140,459
Executive and council		32,587	30.041	289	3	1	1	1	3	3
Budget and treasury office		40,567	33,583	65.673	111,178	85.056	85,056	94,861	111,924	138,428
Corporate services		358	498	856	2,464	1,987	1,987	1,608	1,865	2,029
Community and public safety		3,679	3,797	3,902	2,427	3.343	3,343	3,600	3,957	4,350
Community and social services		186	615	623	807	696	696	1,223	1,343	1,476
Sport and recreation		26	30	41	35	26	26	54	59	65
Public safety		954	1,083	1,592	1,556	2,180	2,180	2,305	2,535	2,788
Housing		31	29	26	29	25	25	19	20	21
Health		2,481	2,040	1,620	_ :	417	417	_	_	_
Economic and environmental services		4,013	3,781	2,980	2,987	4,392	4,392	3,155	3,470	3,817
Planning and development		1,586	829	86	_ [	1,362	1,362	14	15	16
Road transport		2,427	2,952	2.894	2,987	3.031	3.031	3.141	3.455	3,800
Environmental protection		-	_	_	-	_	_	_	_	_
Trading services		32,172	38,132	51,553	52,864	58,557	58,557	71,190	78,028	85,529
Electricity		27,802	33,389	46,253	47,335	53,068	53,068	65,391	71,650	78,512
Water		_	_	-	_	_	_	_		_
Wasle water management		_	-	_	_	_	_	_	_	_
Waste management		4,370	4,742	5,300	5,529	5,489	5.489	5,799	6.379	7,017
Other	4	1,924	2,001	2,089	2,150	2,170	2,170	2,290	2,450	2,622
Total Revenue - Standard	2	115,301	111,832	127,341	174,073	155,507	155,507	176,704	201,698	236,777
Expenditure - Standard								·		
Governance and administration		49,082	35,909	40,762	48.680	70,688	70,688	79.895	86,012	92,414
Executive and council		24,569	15,772	21,242	21,392	23,987	23,987	23,326	25, 124	27,059
Budget and treasury office		14,807	9,513	6,627	10,292	25,247	25,247	29, 197	31,432	33.847
Corporate services		9,706	10,624	12,893	16,996	21,454	21,454	27,372	29,455	31,508
Community and public safety		15,186	17,021	20.392	23,910	21,038	21,038	25,968	27,807	29.722
Community and social services		1,783	2.186	2.521	3,032	2,877	2,877	4,435	4.756	5,072
Sport and recreation	-	3,293	3,647	4,154	3,599	3,459	3,459	4,944	5.312	5,688
Public safety		6,196	7,111	9,188	10,790	13,559	13,559	16,221	17,339	18,535
Housing	- 1	1,140	1,083	621	1,591	876	876	277	310	337
Health		2,774	2,993	3,909	4,898	268	268	90	90	90
Economic and environmental services		16,525	19,956	16,508	22,546	23,637	23,637	22,921	24,631	26,152
Planning and development		2,752	3,269	660	1,617	3,295	3,295	3,841	4,223	4,522
Road transport		13,773	16,687	15,848	20,929	20.342	20,342	19.080	20,408	21,630
Environmental protection		-	-	_	_	_	-	_ 1	_	_
Trading services		31,540	34,100	49,227	59,487	57,630	57,630	74,531	80,295	86,680
Electricity		25,246	28,169	41,009	51,228	48,766	48,766	64, 199	69,250	74,792
Water		_	-	_	_	-	-	_	-	
Waste water management	İ	66	63	88	127	213	213	170	89	97
Waste management		6,228	5.867	8,131	8,132	8,651	8,651	10,162	10.956	11,791
Other	4	4	3	_	1	_	_	_	_	-
Total Expenditure - Standard	3	112,337	106,990	126,889	154,624	172,993	172,993	203,314	218,745	234,967
Surplus/(Deficit) for the year	$\neg$	2,964	4,842	452	19,449	(17,486)	(17,486)	(26,610)	(17,046)	1,809

# Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table A4.
- 3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity and Waste functions. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.
- 4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Corporate Services.

Table 4 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Cui	rent Year 2012	¥13		ledium Term R nditure Frame	
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
IV DIOUSANO		Outcome	Outcome	Outcome	Budget	Budget	Forecast	2013/14	+1 2014/15	+2 2015/16
Revenue by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL	Ì	32,587	30,041	289	3	1	1	1	3	3
Vote 2 - BUDGET AND TREASURY OFFICE		40,567	33,583	66,062	111,178	85,697	85,697	95,514	112,623	139, 175
Vote 3 - PLANNING AND DEVELOPMENT		1,586	829	86	1	1,362	1,362	14	15	16
Vote 4 - HEALTH		2,481	2,040	1,620	_	417	417	_	_	_
Vote 5 - COMMUNITY AND SOCIAL		186	615	623	807	696	696	1,223	1,344	1,475
Vote 6 - HOUSING		31	29	26	29	25	25	19	20	21
Vote 7 - PUBLIC SAFETY		480	448	862	656	1,350	1,350	1,400	1,540	1,694
Vote 8 - SPORT AND RECREATION	į	26	30	41	35	26	26	54	59	65
Vote 9 - ENVIRONMENTAL PROTECTION		-	-	~	_	_	_	_	_	_
Vote 10 - WASTE MANAGEMENT		4,370	4,742	5,300	5,529	5,489	5.489	5,799	6,379	7.017
Vote 11 - ROAD TRANSPORT	İ	2,427	2,952	2,894	2,987	3,031	3.031	3,141	3,455	3,800
Vote 12 - ELECTRICITY		28.276	34,025	46,984	48,235	53,893	53,893	66, 291	72,640	79,601
Vote 13 - OTHER		1,924	2,001	2,089	2,150	2,170	2,170	2,290	2,450	2,622
Vote 14 - CORPORATE SERVICES		358	498	467	2,464	1,351	1,351	960	1,172	1,286
Vote 15 - [NAME OF VOTE 15]		_	-		_	-	-	_ 1	_	_
Total Revenue by Vote	2	115,301	111,832	127,341	174,074	155,508	155,508	176,706	201,700	236,775
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE AND COUNCIL		24.569	15,772	21,242	21,392	23.987	23,987	23,326	25.124	27,059
Vote 2 - BUDGET AND TREASURY OFFICE		14,807	9,513	6.627	10,291	25,246	25,246	29.197	31,432	33,846
Vote 3 - PLANNING AND DEVELOPMENT		2,752	3.269	660	1,617	3,295	3,295	3,841	4,223	4,522
Vote 4 - HEALTH	1	2,774	2.993	3.909	4.898	268	268	90	90	90
Vote 5 - COMMUNITY AND SOCIAL		1,783	2,186	2,832	3.032	2,878	2,878	4.435	4.757	5.073
Vote 6 - HOUSING		1,140	1.083	621	1,591	876	876	277	310	337
Vote 7 - PUBLIC SAFETY		5,935	6.767	8,790	10,365	13,134	13, 134	15,772	16,845	17,991
Vote 8 - SPORT AND RECREATION		3,293	3,647	4,154	3,599	3,459	3,459	4,944	5,312	5,688
Vote 9 - ENVIRONMENTAL PROTECTION		_		_	_	-	-	-	_	-
Vote 10 - WASTE MANAGEMENT		6.294	5.931	8,219	8.259	8.864	8.864	10,332	11,045	11,888
Vote 11 - ROAD TRANSPORT		13,773	16,687	15,848	20,929	20,342	20,342	19.079	20,407	21,629
Vote 12 - ELECTRICITY		25,508	28,513	41,407	51,653	49, 191	49,191	64,648	69,744	75,335
Vote 13 - OTHER		4	3	-	1	_	_	-	-	-
Vote 14 - CORPORATE SERVICES		9,706	10,624	12,581	16,996	21,454	21,454	27,372	29,455	31,508
Vote 15 - [NAME OF VOTE 15]		-	_	-	-			_		_
Total Expenditure by Vote	2	112,337	106,990	126,889	154,623	172,994	172,994	203,313	218,744	234,966
Surplus/(Deficit) for the year	2	2,964	4,842	452	19,451	(17,486)	(17,486)	(26,607)	(17,044)	1,809

# Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 13 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13			ledium Term R nditure Frame	
1		Audited			0111		ev		ļi	·	
R thousand	1	Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	+1 2014/15	+2 2015/16
Revenue By Source	1	Outcome	Oliconi	Outcome	Dunger	Dauget	FOICCEST	our one	2013/14	*1 20(4r) 0	72 2013/10
Property rates	2	21,028	13,564	13,799	16,178	18.850	18,850	_	20.461	22,098	23,866
Property rates - penalties & collection charges	1 '	1,085	1,180	1,251	1,300	1,300	1,300	_	1,330	1,436	1,551
Service charges - electricity revenue	2	28,276	34.013	42,433							
	2		· ·		48,235	48,893	48,893	-	52,291	57,520	63.272
Service charges - water revenue	1 1	-	-	-	-	-	-	-	-	-	_
Service charges - sanitation revenue	2		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4,359	4,726	5,290	5,529	5,486	5,486	-	5,790	6,369	7,006
Service charges - other	1 1	189	317	563	407	803	883		872	959	1,055
Rental of facilities and equipment	i l	2,827	2,998	2,819	2,979	2,880	2,880		3,032	3,245	3,472
interest earned - external investments		3,279	2,939	3,261	2,700	2,700	2,700		2,700	2,970	3,119
Interest earned - outstanding deblors		192	157	154	167	163	163		183	201	211
Dividends received											
Fines		434	325	491	404	804	804		804	884	973
Licences and permits		1,656	2.071	1,914	2,002	1,963	1,963		2.045	2,250	2,475
Agency services		817	925	970	1,016	1,082	1,082		1,110	1,221	1,343
Transfers recognised - operational	1 1	32,622	34,788	44,951	44,966	52,263	52,263		67,053	81,869	106,100
Other revenue	2	8,326	2.801	841	,						
			-,	591	111	119	119	_	171	190	209
Gains on disposal of PPE	-	87	91			209	209		10	11	12
Total Revenue (excluding capital transfers		105,177	100,895	118,737	125,993	137,595	137,595	-	157,853	181,223	214,663
and contributions)	-										
Expenditure By Type											
Employ ee related costs	2	22,892	29,810	37,339	45,842	41,459	41,459	-	58,893	63, 180	67,592
Remuneration of councillors	1.1	4,348	4,316	4,668	5,858	5,971	5,971		6,272	6,692	7,141
Debt impairment	3	3,437	618	9	3,090	2,840	2,840		3, 180	3,498	3,848
Depreciation & asset impairment	2	14,667	16,785	16,823	21.207	21,218	21,218	-	21,251	22,362	23,445
Finance charges Bulk purchases	2	24	41	29,004	40.000	24 000	24.000		27.000	20.000	40.000
Other malerials	<sup>2</sup>	18,640	22,479	29,004	40,000	34,000	34,000	-	37,000	39,960	43,200
Contracted services	"	11,281	10.862	11,938	6,839	24,654	24,654		28,913	31,342	33,849
Transfers and grants		1,534	1,390	1,103	2.311	1,810	1,810	-	1,910	2,063	2,228
Other ex pendilure	4.5	35,517	20,689	25,981	29,478	41,043	41,043	_	45,892	49,529	53,539
Loss on disposal of PPE	1	55,511	20,003	25,501	25,410	41,045	41,045		45,652	45,525	33,333
Total Expenditure		112,340	105,990	126,889	154,624	172,994	172,994	_	203,311	218,626	234,842
Surplus/(Deficit) Transfers recognised - capital	1	(7,163)	(6,095)	(8,152)	(28,631)	(35,398)	(35,398)	-	(45,458)	(37,403)	(20,179)
Contributions recognised - capital	6	10,124	10,937	8,604	48,079	17,912	17,912		18,851	20,359	21,988
Contributed assets	$ $			_			_		_	_	_
Surplus/(Deficit) after capital transfers &		2,961	4,842	452	19,448	(17,486)	(17,486)	-	(26,607)	(17,044)	1,809
contributions											
Taxation											
Surplus/(Deficit) after taxation		2,961	4,842	452	19,448	(17,486)	(17,486)	-	(26,607)	(17,044)	1,809
Althbutable to minorities											
Surplus/(Deficit) attributable to municipality	-	2,961	4,842	452	19,448	(17,486)	(17,486)	-	(26,607)	(17,044)	1,809
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		2,961	4,842	452	19,448	(17,486)	(17,486)	-	(26,607)	(17,044)	1,809

# Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- 1. Total revenue is R157.8 million in 2013/14 and escalates to R214.6 million by 2015/16. This represents a year-on-year increase of 87.1 per cent for the 2014/15 financial year and 84.4 per cent for the 2015/16 financial year.
- 2. Revenue to be generated from property rates is R20.4 million in the 2013/14 financial year and increases to R23.8 million by 2015/16 which represents 13 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term and tariff increases have been factored in at 5.5 per cent and 10 per cent for each of the respective financial years of the MTREF.
- 3. Services charges relating to electricity and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R58 million for the 2013/14 financial year and increasing to R70.2 million by 2014/15. For the 2013/14 financial year services charges amount to 36.8 per cent of the total revenue base and grows by 8 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk prices of electricity and water.
- 4. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF by 22.1 per cent and 29.6 per cent for the two outer years. The percentage share of this revenue source declines due to the more rapid relative growth in service charge revenues.
- 5. The following graph illustrates the major expenditure items per type.

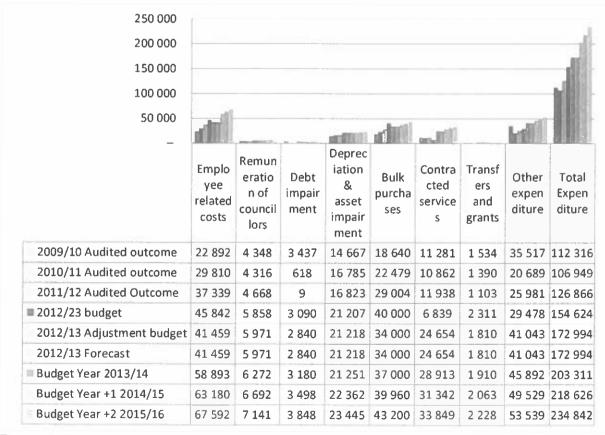


Figure 2 Expenditure by major type

- 6. Bulk purchases have significantly increased over the 2009/10 to 2015/16 period escalating from R18.6 million to R43.2 Million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.
- 7. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 14 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ear 2012/13			ledium Term F Inditure Frame	
R thousand	1	Audited Outcome	Audited Outcome	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	
Capital expenditure - Vote	1	Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Multi-year expenditure to be appropriated	2							[			
Vote 1 · EXECUTIVE AND COUNCL	'										
Vole 2 - BUDGET AND TREASURY OFFICE		_		-	-	-	-	-	_	_	-
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	_	_	-	-
Vote 4 - HEALTH		- 1	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL		-	-	-	-	-	-	-	-	-	-
	1	~	-	-	-	-	-	-	-	-	-
Vote 6 - HOUSING	1	-	-	-	-	-	-	-	-	-	-
Vole 7 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	j -	-
Vote 8 - SPORT AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 9 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Voie 10 - WASTE MANAGEMENT		-	-	-	-	-		-	-	-	-
Vote 11 - ROAD TRANSPORT		-	-	- :	- 1	-	-	-	-	-	-
Vote 12 - ELECTRICITY		-	-	- 1	_	-	-	-	-	~	-
Vote 13 - OTHER		-	-	_	-	-	-	-	-	_	-
Vote 14 - CORPORATE SERVICES	1 1	-	-	-	-	_	-	_	-	-	~
Vole 15 - [NAME OF VOTE 15]	ll	-	-	-	-		-	_	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-		-
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		44	1	443	136	645	145	_	655		_
Vote 2 - BUDGET AND TREASURY OFFICE		219	75	683	435	74	54	_	182	4,000	50
Vote 3 - PLANNING AND DEVELOPMENT		1,316	_	-	_	10	10	_	02	1.000	
Vote 4 - HEALTH		2		_ i	_	_		_	_	_	
Vote 5 - COMMUNITY AND SOCIAL		600	1,313	51	6.622	10,303	10,134	_	649	[	_
Vote 6 - HOUSING		1,327	_	-		10,000	- 10,104	_		_ :	_
Vote 7 - PUBLIC SAFETY		.,	84	31	690	995	800	_	2.726	400	400
Vote 8 - SPORT AND RECREATION		525	_	1.515	2.630	2,405	1.433	_	2,100	2,100	100
Vote 9 - ENVIRONMENTAL PROTECTION		_	_	.,010	2,000	2,400	1,-00		2,100	2,100	100
Vote 10 - WASTE MANAGEMENT		132	175	595	1.650	800	500	_	_	_	_
Vote 11 - ROAD TRANSPORT		17, 124	16,368	7,824	22,663	31,713	27,000	_	18,028	12.928	-
Vole 12 - ELECTRICITY		1,955	2,663	1,154	12,800	1,750	1,478	_	4,950	8,100	- 40
Vote 13 - OTHER	l	1,555	2,003	1,104	12,000	1,130	1,418	_	4,350	8, 100	40
Vole 14 - CORPORATE SERVICES		436	417	12	483	526	488	_	363	-	-
Vote 15 - [NAME OF VOTE 15]		430	717	12	403	520	400	_	363	_	-
Capital single-year expenditure sub-total		23,680	21,096	12,309	48,109	49,221	42,043		29,653	27,528	590
Total Capital Expenditure - Vote		23,680						-			
TOWN CAPITAL CAPENGILLIES - VOTS		23,680	21,096	12,309	48,109	49,221	42,043	_	29,653	27,528	590

# Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- 1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- Single-year capital expenditure has been appropriated at R29.6 million for the 2013/14 financial year and declines over the MTREF at levels of R27.5 million and R560 thousand respectively for the two outer years.
- 3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
- The capital programme is funded from capital and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from current year surpluses.

Table 15 MBRR Table A6 - Budgeted Financial Position

Description R thousand	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
ASSETS				ĺ	i	Ì	]					
Current assets		- 1		İ								
Cash		1,465	2,633	4,295	891	1,000	1,000		1,000			
Call investment deposits	1	38,768	45,729	60,020	10,000	27,894	27,894	-	5,757	-	-	
Consumer debtors	1	15,018	16,343	18,590	11,694	16,580	16,580	-	14,080	11,580	8,780	
Other debtors		2,373	5,478	1,807	3,000	1,800	1,800					
Current portion of long-term receiv ables		21	24	31	20	20	20					
Inventory	2	1,312	1,254	1,354	1,800	1,500	1,500					
Total current assets		58,957	71,461	86,097	27,405	48,794	48,794	-	20,837	11,580	8,780	
Non current assets								***************************************				
Long-term receiv ables		62	34		60	50	50		1			
Inv estments	1				00	00	50					
Investment property	1	46.824	64,189	73,620	65,000	73,620	73,620		73,620	73,620	73,620	
Investment in Associate		10,021	04,103	70,020	03,000	15,020	15,020		13,020	13,020	73,020	
Property , plant and equipment	3	105,432	109,738	384,746	168,493	403,721	403,721		407,321	415,318	428,861	
Agricultural	"	,00,-01	100,700	304,140	100,435	400,121	900,721	_	407,321	415,510	420,001	
Biological			1.5									
Intangible												
Other non-current assets			-		-	1						
Total non current assets		152,318	173,961	458,366	233,553	477,391	477,391		480,941	488,938	502,481	
TOTAL ASSETS		211,275	245,422	544,463	260,958	526,185	526,185		501,778	500,518	511,261	
		211,210		347,100	200,330	320,103	320,103		301,170	300,314	311,201	
LIABILITIES					i							
Current liabilities												
Bank overdraft	1	i								14,584	22,318	
Borrowing	4	107	125	82	-	-	-	-	-	-	-	
Consumer deposits		1,769	1,849	1,988	2,200	2,200	2,200		2,300	2,400	2,500	
Trade and other pay ables	4	15,920	22,789	32,331	21,000	31,000	31,000	-	33,000	34,000	35,000	
Provisions		456	362	339								
Total current Habilities	1	18,252	25,125	34,740	23,200	33,200	33,200	-	35,300	50,984	59,818	
Non current liabilities										-		
Borrowing		207	82	.	_	_	_	_	_	_	_	
Provisions		7.906	8,000	8,023	8,000	8,000	8,000		8,000	8,000	8,000	
Total non current liabilities		8,113	8,082	8,023	8,000	8,000	8,000		8,000	8,000	8.000	
TOTAL LIABILITIES		26,365	33,207	42,762	31,200	41,200	41,200		43,300	58,984	67.818	
NET ASSETS	5	184,910	212,215	501,701	229,758	484,985	484.985		458,478	441,534	443,443	
COMMUNITY WEALTH/EQUITY									, // •	,	,	
		100 455	400.554	440.461	450 500	110 75-	4 10 75					
Accumulated Surplus/(Deficit)		129,455	138,551	116,151	153,583	110,765	110,765		96,258	91,314	105,223	
Reserves	4	55,455	73,664	385,550	76,175	374,220	374,220	-	362,220	350,220	338,220	
Minorities* interests												
TOTAL COMMUNITY WEALTH/EQUITY	5	184,910	212,215	501,701	229,758	484,985	484,985	-	458,478	441,534	443,443	

#### Explanatory notes to Table A6 - Budgeted Financial Position

- 1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. Table 66 is supported by an extensive table of notes (SA3 which can be found on page 102) providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors:
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions non current;
  - Changes in net assets; and
  - Reserves
- 4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 16 MBRR Table A7 - Budgeted Cash Flow Statement

Description	Ref	2009/10		2011/12		Current Ye	ar 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		Audited		Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES					i						
Receipts		1			-						
Ratepayers and other		50,925	63,107	80,817	78,327	82,532	82,532		87, 100	95,384	104,596
Government - operating	1	29,831	34,399	44,951	44,966	52,263	52,263		67,053	81,869	106,100
Government - capital	1	12,915	11,326	8,604	48,079	17,912	17,912		19,851	20,359	21,988
Interest	i	3,279	2,939	3,261	2,700	2,700	2,700		2,700	2,970	3,119
Div idends											
Payments											
Suppliers and employees		(85,088)	(82,597)	(109,405)	(130,327)	(150,847)	(150,847)		(172,990)	(191,564)	(206,549)
Finance charges		(24)	(41)	(23)	, , , , ,	( , , , , , ,	(100)0117		(,,,,,,	(10.1)	(400,000)
Transfers and Grants	1	,- ,		,,							
NET CASH FROM/(USED) OPERATING ACTIVIT	ES	11,838	29,133	28,206	43,745	4,560	4,560		2,714	9,018	29,254
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts		1									
Proceeds on disposal of PPE		85	91								
Decrease (Increase) in non-current debtors	۱ ا	19	27	34							
Decrease (increase) other non-current receiv ables	s		-								
Decrease (increase) in non-current investments I	_										
Payments									1		
Capital assets		(24,073)	(21,096)	(12.299)	(72,000)	(40,193)	(40, 193)		(24.851)	(30,359)	(36,988)
NET CASH FROM/(USED) INVESTING ACTIVITIE	S	(23,969)	(20,978)	(12,265)	(72,000)	(40,193)	(40,193)	-	(24,851)	, ,	(35,988)
CASH FLOWS FROM FINANCING ACTIVITIES									1		
Receipts	ŀ		l	l l	in the second		j				
Short term loans	[				1						
Borrowing long term/refinancing	ŀ	314	(108)	(125)							
Increase (decrease) in consumer deposits		155	80	139		212	212				
Payments		100	00	100		212	212				
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIE	ES	469	(28)	14	-	212	212		_		_
NET INCREASE/ (DECREASE) IN CASH HELD	$\dashv$	(11,662)	8,127	15,955	(28,255)	(35,421)	(35, 421)	-	(22,137)	(21, 341)	(7,734)
Cash/cash equiv alents at the year begin:	2	51,895	40,233	48,360	40,818	64,315	64,315	64,315	28.894	6.757	(14,584)
Cast/cash equivalents at the year end:	2	40,233	48,360	64,315	12,563	28,894	28,894	64,315	6,757	(14, 584)	(22,318)
The second secon	-	70,230	40,000	94,910	12,000	20,034	20,034	94,313	0,131	[14,304]	(62,310)

Table 17 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
TO OBEITO		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2013/14	+1 2014/15	+2 2015/16
Cash and investments available										ĺ	i e
Cash/cash equivalents at the year end	11	40,233	48,360	64,315	12,563	28,894	28,894	64,315	6,757	(14,584)	(22,318)
Other current investments > 90 days	1	-	2	(0)	(1,672)	-	-	(64,315)	-		0
Non current assets - Investments	1 1	-	-	-	-	-	-	_	-	_	
Cash and investments available:	T	40,233	48,362	64,315	10,891	28,894	28,894	-	6,757	(14,584)	{22,318}
Application of cash and investments		Ĭ									
Unspent conditional transfers		5,657	5,401	14,210	10,000	14,000	14,000	_	15,000	15,000	15,000
Unspent borrowing		-	-	-	_	-	-		_		-
Statutory requirements	2										
Other working capital requirements	3	(2,792)	(4,477)	(5,971)	(3,754)	(1,454)	(1,454)	_	4 078	7,539	11,290
Other provisions											
Long term investments committed	4	_	-	-	-	-	-	-	_	_	
Reserves to be backed by cash/investments	5			-							
Total Application of cash and investments:		2,865	924	8,239	6,246	12,546	12,546	-	19,078	22,539	26,290
Surplus(shortfall)		37,368	47,438	56,076	4,645	16,348	16,348	_	(12, 321)	(37,123)	(48,608)

#### **Explanatory notes to Table A7 - Budgeted Cash Flow Statement**

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- 3. It can be seen that the cash levels of the Municipality increased significantly over the 2009/12 period owing directly to a net increase in cash for the 2011/12 financial year of R64 million.
- 4. The approved 2012/13 MTREF provide for a net decrease in cash of R51 million for the 2012/13 financial year resulting in an overall cash position of R12 million at year end.
- 5. As part of the 2012/13 mid-year review and Adjustments Budget this unsustainable cash position had to be addressed as a matter of urgency and various interventions were implemented such as the reduction of expenditure allocations and rationalization of spending priorities.
- 6. The 2013/14 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
- 7. Cash and cash equivalents totals R28 Million as at the end of the 2012/13 financial year and decreases a negative of R22 million by 2015/16.
- 8. Measures would need to be put in place to prevent this from happening as it will result in the municipality not being in a position to continue as a going concern.

## Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate
  that the applications exceed the cash and investments available and would be indicative of
  non-compliance with the MFMA requirements that the municipality's budget must be
  "funded".
- 4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- 5. From the table it can be seen that for the period 2012/13 to 2015/16 the surplus deteriorates from R16 million to (R48 million).
- 6. Considering the requirements of section 18 of the MFMA, it can be concluded that the as from 2013/14 MTREF the budget is not funded owing to the significant budgeted deficit.
- 7. As part of the budgeting and planning guidelines that informed the compilation of the 2013/14 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
- 8. As can be seen the budget has progressively move from a surplus of R16 million in 2012/13 to a deficit of R48 million by 2015/16.

#### Part 2 - Supporting Documentation

#### 1.8 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 1.9 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

#### 1.9.1 Review of credit control and debt collection procedures/policies

The Collection Policy as approved by Council is currently under review. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate. Some of the possible revisions will include the lowering of the credit periods for the down payment of debt. In addition emphasis will be placed on speeding up the indigent registration process to ensure that credit control and debt collection efforts are not fruitlessly wasted on these debtors.

As most of the indigents within the municipal area are unable to pay for municipal services because they are unemployed, the Integrated Indigent Exit Programme aims to link the registered indigent households to development, skills and job opportunities. The programme also seeks to ensure that all departments as well as external role players are actively involved in the reduction of the number of registered indigent households.

The 2013/14 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 80 per cent on current billings. In addition the collection of debt in excess of 90 days has been prioritised as a pertinent strategy in increasing the Municipality's cash levels. In

addition, the potential of a payment incentive scheme is being investigated and if found to be viable will be incorporated into the policy.

## 1.9.2 Asset Management, Infrastructure Investment and Funding Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the Municipality's revenue base. Within the framework, the need for asset renewal was considered a priority and hence the capital programme was determined based on renewal of current assets versus new asset construction.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management, Infrastructure and Funding Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

## 1.9.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

#### 1.9.4 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council. An amended policy will be considered by Council in due course of which the amendments will be extensively consulted on.

# 1.9.5 Budget and Virement Policy

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations. The Budget and Virement Policy was approved by Council and was amended soon in respect of both Operating and Capital Budget Fund Transfers.

## 1.9.6 Cash Management and Investment Policy

The Municipality's Cash Management and Investment Policy is to be amended by Council. The aim of the policy is to ensure that the Municipality's surplus cash and investments are

March 2011 33

adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduces time frames to achieve certain benchmarks.

#### 1.9.7 Tariff Policies

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next two years.

All the above policies will be available on the Municipality's website, as well as the following budget related policies:

- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Budget Policy; and
- Basic Social Services Package (Indigent Policy).

# 1.10 Overview of budget funding

## 1.10.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 18 Breakdown of the operating revenue over the medium-term

Description	20	13/14 Mediu	n Term Revenue	& Expendit	ure Framework	
R thousand	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
Revenue By Source						
Property rates	20,461	12.96%	22,098	12.19%	23,866	11.12%
Property rates - penalties & collection charges	1,330	1.65%	1,436	1.63%	1,551	1.60%
Service charges - electricity revenue	52,291	33.13%	57,520	31.74%	63,272	29.48%
Service charges - water revenue	-		-		-	
Service charges - sanitation revenue	- 1		_		-	
Service charges - refuse revenue	5,790	3.67%	6,369	3.51%	7,006	3.26%
Service charges - other	872	1.08%	959	1.08%	1,055	1.09%
Rental of facilities and equipment	3,032	1.92%	3,245	1.79%	3,472	1.62%
Interest earned - external investments	2,700	1.71%	2,970	1.64%	3,119	1.45%
Interest earned - outstanding debtors	183	0.12%	201	0.11%	211	0.10%
Div idends received						
Fines	804	0.51%	884	0.49%	973	0.45%
Licences and permits	2,045	1.30%	2,250	1.24%	2,475	1.15%
Agency services	1,110	0.70%	1,221	0.67%	1,343	0.63%
Transfers recognised - operational	67,053	42.48%	81,869	45.18%	106,100	49.43%
Other revenue	171	0.11%	190	0.10%	209	0.10%
Gains on disposal of PPE	10	0.01%	11	0.01%	12	0.01%
Total Revenue (excluding capital transfers and contributions)	157,853	100%	181,223	100%	214,663	100%
Total revenue from rates and service charges	80,744	51.2%	88,382	48.8%	96,750	45.1%

The following graph is a breakdown of the operational revenue per main category for the 2013/14 financial year.

March 2011

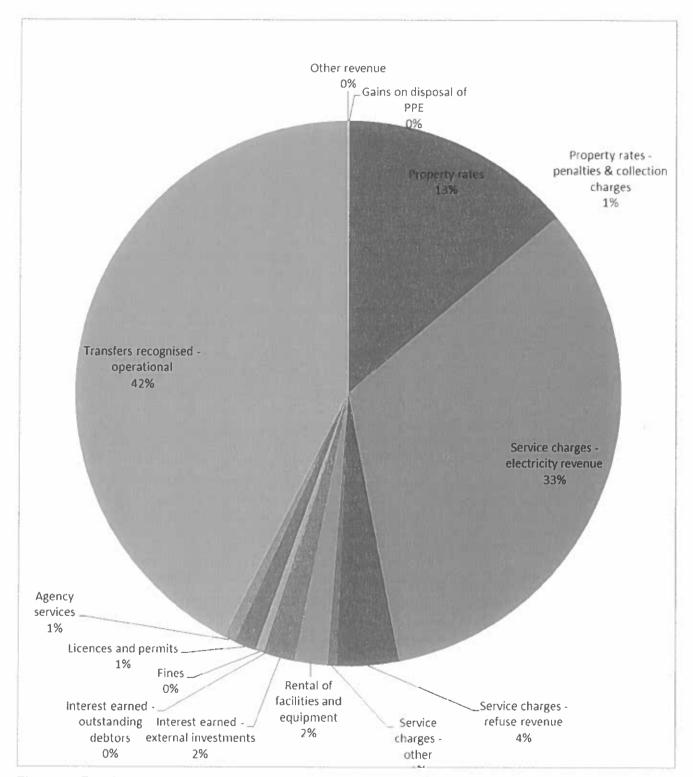


Figure 3 Breakdown of operating revenue over the 2011/12 MTREF

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as electricity and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc).

March 2011

The revenue strategy is a function of key components such as:

- Growth in the Municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 80 per cent annual collection rate for consumer revenue;
- National Treasury guidelines:
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges:
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2013/14 MTREF on the different revenue categories are:

Table 19 Proposed tariff increases over the medium-term

Revenue category	2013/14 proposed tariff increase	2014/15 proposed tariff increase	2015/16 proposed tariff increase
	%	%	%
Property rates	5.5	10	10
Solid Waste	5.5	10	10
Electricity	8	10	10
Other Charges	5.5	10	10

# 1.11 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

#### 1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the City's website.

### 2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been appointed permanently from August 2012. One additional interns will be appointed with effect from 1 July 2013.

#### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

#### 4. Audit Committee

An Audit Committee has been established and is fully functional.

- Service Delivery and Implementation Plan
   The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in May 2013 directly aligned and informed by the 2013/14 MTREF.
- 6. Annual Report
  Annual report is compiled in terms of the MFMA and National Treasury requirements.
- 7. Policies

All policies are currently under review and will serve before council soon.

# 1.12 Municipal manager's quality certificate

Bordani Alfred Xulli municipal manager of Umvoti, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name

ONGAN FLERED X

Municipal manager of Umver Municipality

Signature

Date

year)
(current
category
ates by
Property r
SA12a
Table
Supporting
Umvoti.
KZN245

Description	Verlation: I sear could be properly values in the properties of th	iting:  Average rate Rate revenue budget (R'000) Rate revenue expected to collect (R'000) Expected cash collection rate (%) Spectral rating areas (R'000)	Rebatos, exemptions - indigent (R'000) Rebatos, exemptions - pensioners (R'000) Rebatos, exemptions - bona fide farm (R'000) Rebates, exemptions - other (R'000) Phase-in reductions/discounts (R'000) Total rebates, exemptins, reductins, discs (R'000)
Ref	0 0000	₩ <b>4</b>	
X 85.			
Indust.			
Вия. &			
ps. State-owr			
Farm props. State-owned Muni props.			
service infra.			
Private ra. owned			
Formal & Informal			
Comm. Land			
State trust land			
Section 8(2)(n) (note			
Protect.			
National Monumits			
Public benefit			
Mining Props.			

References

1 Land & Assistance Act Restitution of Land Rights. Communual Property Associations

2 Inctude value of additional reductions is Tiree' value greater than MPRA minimum.

2 Average rate - cents in the Rand Eg 10 26 cents in the Rand is 0 1026, expressed to 6 decimal places maximum of inctude arrears collections

5 In favour of the rate-payer

6 Provide - relevant information for historical comparisons.



Description	Ref	2009/10	2010/11	2011/12	С	Current Year 2012	13	2013/14 Mediu	m Term Revenu Framework	& Expenditur
•	((8)	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	+2 2015/16
/aluation;	1									
Date of valuation										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)	c									
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3							1		
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
	3									
No. of unreasonably difficult properties s7(2)										
No of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)	3									
aluation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
otal valuation reductions:		-	-	_	_	-	_	_	_	_
Total calca conditions (Dec)	-									
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
ating:										
Residential rate used to determine rate for other										
categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)				i						
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s 19? (%)										
Holl-residential prescribed failo 5 (5 / 1/0)										
ate revenue:										
Rate revenue budget (R '000)	6									
Rale revenue expected to collect (R'000)	6									
Expected cash collection rate (%)	4									
Special rating areas (R'000)	7									
openia railing areas (iz 000)	1									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide (arm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
otal rebates, exemptos, reductos, discs (R'000)										
riai i evalus, exemplins, reductins, discs (K'UUU)		-	-	-	-	-	_	I -	-	

- References

  1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
   Fig. 2. To give effect to rates policy
   Fig. 3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff.

- Required to implement new system (FTE)
   Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
   Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
   Included in rate revenue budget
   In favour of the rate-payer

#### KZN245 Umvoti Supporting Table SA10 Funding measurement

Description	МЕМА	Ref	2009/10	2010/11	2011/12		Current Yea	er 2012/13			ledium Term Re enditure Framev	
	section	•••	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
unding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 31
Cash + investments at the yr end less applications - R'000	18(1)b	2	37 368	47 438	56 076	4 645	16 348	16 348	-	(12 321)	(37 123)	(48 60
Cash year end/monthly employee/supplier payments	18(1)b	3	6.3	7.5	8.2	1.3	2.7	2.7	-	0.5	(1:1)	(1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	2 961	4 842	13 445	19 448	(4 486)	(4 486)	-	(13 607)	(4 044)	14 80
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	N.A	(8.1%)	11.7%	7 1%	(0.7%)	[6.0%)	(108 0%)	1 1%	3.5%	3.5%
Cash receipts % of Ratepayer & Other revenue	10(1)a,(2)	6	73.6%	100.0%	114 6%	100.0%	100,1%	100.1%	0.0%	98.9%	99.0%	99 2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	6.0%	1.1%	0.0%	4.1%	3.6%	3.6%	0.0%	3.8%	3.8%	3.8%
Capital payments % of capital expenditure	18(1)c;19	Θ	101 7%	100.0%	99.9%	149.7%	81.7%	95.6%	0.0%	83.8%	110.3%	6269.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	1.3%	(0.5%)	(1.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt_legislated/gazetted allocations	18(1)a	10	A STATE OF	100000	1000000	CONTRACTOR OF	F10000000	200 DE 1		0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	25.5%	(6.5%)	(28.0%)	25.1%	0.0%	(100.0%)	(23 5%)	(17.8%)	(24.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(45 2%)	(100.0%)	0.0%	(16.7%)	0.0%	(100.0%)	(100.0%)	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

- References
  1. Positive cash balances indicative of minimum compliance subject to 2
  2. Deduct cash and investment applications (defined) from cash balances
  3. Indicative of sufficient liquidity to meet average monthly operating payments

- Indicative of funded operational requirements
   Indicative of funded operational requirements
   Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- 6. Realistic average cash collection forceasts as % of annual billed evenue.
  7. Realistic average increase in debt impairment (doubtful debt) provision.
  8. Indicative of plenned capital expenditure level & cash payment timing.

- 9. Indicative of compliance with borrowing 'only' for the capital budget should not exceed 100% unless refinencing
  10. Substantiation of National/Province allocations included in budget

- Substantiation of Nationary rounce allocations included in budget
   Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
   Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
   Indicative of a credible allowance for repairs & maintenance of assets functioning assets revenue protection
   Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects detailed capital plan) functioning assets revenue protection

L
- 1
- 1
S -
ptic
Ē
33.
20
듵
83
200
100
.2
유
g
ů.
B
밁
.2
E
5
9
cial
Š
6
Ŝ
출
Ë
.E
힏
흨
S
ot:
È
2
24

						2009110	LLM142	201102	2012/13	UNIDOUI TLY LAZ	2013/14 Integral   Framework
Description of economic indicator	Ref.	Gasis of calculation	1996 Census	2001 Census	2007 Survey	Outcome	Outcome	Outcome	Original Budget	Ощеото	Outcome
Demographics Population Fendles aged 5-14 Males aged 5-14 Males aged 15-24 Males aged 15-34 Unemployment			92 419 16 161 15 831 18 651 14 152	92 294 17 867 17 809 17 195 13 515	114 500	1 1 1 1					
Monthir hoursehold income fro. of hourseholds   No income fro. of hourseholds   No income fro. of hourseholds   No income fro. of hourseholds   No income from the state of	1, 12		52 982 20 706 1 177 1 657 238 66 32 15	20 143 20 143 1428 143 1428 149 1428 149 1428 149 1428 149 1428 149 149 149 149 149 149 149 149 149 149	33 362 22 207 3 480 1 859	82 % F 1 1 1					
Powertr profiles fine, of householdes < RZ 060 per household per month Insant description	13		73 688	88 349	85 869						
Householddemographics (000). Mamber of people is remaisional area Number of boost people in remaisional area Number of boost people in remaisional area Number of pourselvoids in remaisional area Number of poor bouselvoids in remaisional area Defination of poor heuselvoid (R per month)			92 419 73 688 20 344 NA	92 294 88 349 19 669 n/a	114 509 85 869 26 019 n/a						
Housing studistics Formal Formal	n		- 8	9 121 8 281 381	10613	2 2					
mber of households s provided by municipality s provided by provinceds sprovided by private sector we housing devellings	4 0		\$ 6			8					
Ecenomic hilabon/rillabon outlook (CPIX) heterst rate – borrowing herest rate – westment Revenueration increases Consumption growth (electricity) Consumption growth (estes)	(D)					7					
Collection rates Property tax/service charges Property tax/service charges Foreital of tendinos & equipment Interest - external investments Interest - debtors Revenue from agency services	٠										
Detail on the provision of municipal services for A1	N A 10			2009110	2010/11	2011/12		Current Year 2012/13	2113	2013/14 Medi	2013/14 Medium Term Revenue Framework
Total municipal services	je d			Outcome	Outcome	Outcome	Original Budget	Adjusted Sudget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014H5
	_	Household service targets (900) Water:									

KZN245 Umvoti - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2005/10	2010/11	2011/12		Current Ye	er 2012/13		2013/14 Mediun	n Term Revenue Framework	& Expenditur
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expend/ture	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0 0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	1.3%	-0.5%	-1 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Eafety of Capital Gearing Liquidity	Long Term Borrowing/ Funds & Reserves	0.4%	0.1%	0.0%	0.0%	0.0%	0.0%	0 0%	0.0%	0.0%	0.0%
Current Ratio Current Ratio Current Ratio adjusted for aged debtors	Current assets/current liabilities Current assets less debtors > 90 days/current	3.2 3.2	2.8 2.8	2.5 2.5	1.2 1.2	15 15	1.5 1.5	-	0.6 0.6	0.2 0.2	0.1 0.1
Liquidity Ratio	liabilities Monetary Assets/Current Liabilities	2.2	1.9	1.9	0.5	0.9	0.9	-	0.2		-
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		73.6%	100.1%	114 6%	100 0%	100.1%	100.1%	0.0%	98.9%	99 0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			73.6%	100.0%	114 6%	100 0%	100 1%	100.1%	0.0%	98.9%	99 0%
Outstanding Debtors to Revenue Longstanding Debtors Recovered	Total Outstanding Debtors to Annual Revenue Debtors > 12 Miths Recovered/Total Debtors > 12 Months Old	16.6%	21.7%	17 2%	11.7%	13.4%	13 4%	0.0%	8.9%	6.4%	4.1%
Creditors Management Creditors System Efficiency	% of Creddors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		25 0%	36 0%	27 1%	87.6%	58.8%	58.8%	0.0%	266 4%	-130.3%	-89.6%
Other Indicators	Total Volume Losses (kW)										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	Total Volume Losses (kt)										
Nater Distribution Losses (2)	Total Cost of Losses (Rand '000)			j							
Employee costs	Employee costs/(Total Revenue - capital revenue)	21.8%	29.5%	31.4%	36.4%	30.1%	30.1%	0.0%	37.3%	34 9%	31.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0 0%	0 0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation DP regulation financial viability indicators	FC&D/(Total Revenue - capital revenue)	14 0%	16.7%	14.2%	16.8%	15 4%	15 4%	0.0%	13.5%	12.3%	10.9%
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within	24.7	20.3	27.3	30.0	30.0	30.0	-	30.6	31.9	34 8
ii.O/S Service Debtors to Revenue	financial year) Total outstanding service debtors/annual revenue received for services	30.1%	38 5%	30.9%	19.7%	23 5%	23.5%	0.0%	16 8%	12.6%	8.8%
iii Cosl coverage	(Available cash + Investments/monthly fixed operational expenditure	6.3	7.5	8.2	1.3	2.7	2.7	-	0.5	(1.1)	(1.5)

Perferences
1 Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Description	Unit of measurement	2009/10	2010/11	2011/12	C	urrent Year 2012	113	2013/14 Mediur	n Term Revenue Framework	& Expenditur
	3,110,110,110,110	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
/ote 1 - vote name		7								
Function 1 _ (name)	10									
Sub-function 1 - (name)	28						1			
Insert measure/s description	-									
Sub-function 2 - (name)										
Insert measure/s description	7	1								
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description								_		
Sub-function 2 - (name)	4									
Insert measure/s description	-									
Sub-function 3 - (name)	B.						·			
Insert measure/s description	-									
Vote 2 - vote name										
Function 1 - (name)	1									
Sub-function 1 - (name)										
Insert measure/s description	-									
Sub-function 2 - (name)										
Insert measure/s description										
Pub Anadia 2 (ages)	-									
Sub-function 3 - (name) Insert measure/s description	-									100
not chousing a description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description	-									
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description	-									
Voté 3 - voté name										
Function 1 - (name) Sub-function 1 - (name)										
nsert measure/s description	-									
Sub-function 2 - (name)										
nsert measure/s description	-									
Sub-function 3 - (name)										
nsert measure/s description				30						
Function 2 - (name)										-
Sub-function 1 - (name)										
nsert measure/s description										
Sub-function 2 _ (name)										
nsert measure/s description										
But for the Control										
Sub-function 3 - (name)										
nsert measure/s description										
And so on for the rest of the Votes	1									

Budget Year +1 2014/15	Budget Year
	+2 2015/16

<sup>1.</sup> Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SAT represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Insert measure/s description			
And so on for the rest of the Entities			

<sup>1.</sup> Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that years.

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	C	irrent Year 2012	913	2013/14 Mediun	n Term Revenue Framework	& Expenditure
R thousand			,,,,,	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	#1 2014/15	Budget Year +2 2015/16
Preparation and submission of the IDP report	To ensure effective planning process in line with prescribed legislations	Α										
Institutional capacity	To ensure council has sufficient capacity to meet service defivery demands	В										
Human resource management	to ensure effective HR function	С										
Organisational Performance Management	To ensure implementation of the Performance Mnagement System	D										
Electricity	To ensure provision of electricity to 747 households	Ε										
Roads	To ensure rehabilitation of Greylown CBD roads	F										
Housing	To facilitate completion of Matimatolo and Ntembisweni Housing schemes	G										
Waste Management	To provide efficient and ergular waste removal services	Н										
Public amenities	Ensure efficiency in management and maintenance of public amenities	1										
Improved public and private partnership	Establishment of a fully functional LED Forum	J										
Improved economic growth	To review the LED and Tourism strategy and formulate a SMME Development and Support plan	К										
Poverty aleviation	To ensure poverty eliviation through establishment of interdepartmental (internal and external) partnerships	L										
compliznce with Business Act No 71 of 1991		М										
Public Participation	Foster participatory democracy through a caring, accessible and accountable service	N										
Budgeting and reporting	To ensure effective planning, execution and management of budgetary and reporting	O										
Asset Management	processes in line with prescribed To ensure regular update of assets register	Р										
Jrnvoti Five year Spatial  Total Capital Expenditure	Formulation of a five year Spatial		3									

References
1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

thousand Preparation and submission of the IDP report	To ensure effective planning	Code	Ref								Framework	
reparation and submission of	To ensure effective planning			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
'				A # # // /	O STOUTING	Vacconia	Dauget	Panhar	. vioual	49 19117	- 1 EA LAN 19	· E EV IVI 10
	process in line with prescribed legislations											
nstitutional capacity	To ensure council has sufficient capacity to meet service delivery demands											
łuman resource management	to ensure effective HR function											
Organisational Performance Nanagement	To ensure implementation of the Performance Mnagement System											
Electricity	To ensure provision of electricity to 747 households											
Roads	To ensure rehabilitation of Greylown CBD roads											
lousing	To facilitate completion of Matimatolo and Ntembisweni Housing schemes											
Vaste Management	To provide efficient and ergular waste removal services											
'ublic amenities	Ensure efficiency in management and maintenance of public amenities											
nproved public and private artnership	Establishment of a fully functional LED Forum											
nproved economic growth	To review the LED and Tourism strategy and formulate a SMME Development and Support plan											
overty aleviation	To ensure poverty eliviation through establishment of interdepartmental (internal and external) partnerships											
omplizace with Business Act No 1 of 1991												
ublic Participation	Foster participatory democracy through a caring, accessible and accountable service											
udgeting and reporting	To ensure effective planning, execution and management of budgetary and reporting											
sset Management	processes in line with prescribed To ensure regular update of assets register											
mvoti Five year Spatial evelopment Framework	Formulation of a five year Spatial Development Framework											
llocations to other priorities												

References

Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

K7N245 Umvoti - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	C	urrent Year 2012	113	2013/14 Mediu	n Term Revenue Framework	& Expenditure
R thousand			1101	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	+2 2015/16
Preparation and submission of	To ensure effective planning				1							
he IDP report	process in line with prescribed											
	legislations											
nstitutional capacity	To ensure council has sufficient											
	capacity to meet service delivery											
	demands											
fuman resource management	to ensure effective HR function											
Organisational Performance	To ensure implementation of the											
Vlanagement	Performance Mnagement System											
Electricity	To ensure provision of electricity											
	to 747 households											
Roads	To ensure rehabilitation of											
	Greytown CBD roads											
Housing	To facilitate completion of											
	Matimatolo and Ntembisweni											
	Housing schemes											
Waste Management	To provide efficient and ergular											
	waste removal services											
Public amenities	Ensure efficiency in management											
	and maintenance of public											
	amenities											
Improved public and private	Establishment of a fully functional											
partnership	LED Forum											
Improved economic growth	To review the LED and Tourism											
	strategy and formulate a SMME											
0	Development and Support plan											
Poverty aleviation	To ensure poverty eliviation											
	through establishment of											
	interdepartmental (internal and											
	external) partnerships											
compliance with Business Act No. 71 of 1991												
1 01 1991	manage all traders withing Umvoti											
Public Participation	iurisdiction Foster participatory democracy											
-dolic Falbelpapoli	through a caring, accessible and											
Budgeting and reporting	accountable service To ensure effective planning,											
and reporting												
	execution and management of											
	budgetary and reporting											
	processes in line with prescribed											
Asset Management	To ensure regular update of											
asset Midildyelnelli												
Investi Five year Castial	assets register											
Jimvoli Five year Spatial	Formulation of a five year Spatial											
Development Framework Allocations to other priorities	Development Framework		2									
,	al transfers and contributions)		1				_					

References

1 Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN245 Umvoti - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Ref

Description

2009/10

2010/11

2011/12

Current Year 2012/13

резсприон	I/OI	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Call investment deposits Call deposits < 90 days		38 768	45 729	60 020	10 000	27 894	27 894		5 757		
Other current investments > 90 days Total Call investment deposits	2	39 768	45 729	60 020	10 000	27 894	27 894	-	5 757	_	
Consumer debtors											
Consumer debtors		18 172	19 673	21 670	18 500	22 500	22 500		23 000	24 000	25 000
Less: Provision for debt impairment		(3 154)	(3 330)	(3 080)	(6 806)	(5 920)	(5 920)		(8 920)	(12 420)	(16 220
Total Consumer debtors	2	15 018	16 343	18 590	11 694	16 580	16 580	-	14 080	11 580	8 780
Debt impairment provision											
Balance at the beginning of the year		8 135	3 154	3 330	6 306	3 080	3 080		5 920	8 920	12 420
Contributions to the provision  Bad debts written off		(4 981)	176	(251)	500	2 840	2 840		3 000	3 500	3 800
Balance at end of year		3 154	3 330	3 080	6 806	5 920	5 920	-	8 920	12 420	16 220
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases) Leases recognised as PPE	3	197 988	218 730	427 928	317 062	468 121	468 121		492 972	523 331	560 319
Less: Accumulated depreciation	3	92 556	108 992	43 182	148 569	64 400	64 400		85 651	108 013	131 458
Total Property, plant and equipment (PPE)	2	105 432	109 738	384 746	168 493	403 721	403 721	-	407 321	415 318	428 861
LIABILITIES											
Current liabilities - Borrowing Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		107	125	62							
Total Current liabilities - Borrowing		107	125	82	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		10 054	17 388	17 403	11 000	17 000	17 000		18 000	19 000	20 000
Unspent conditional transfers VAT		5 657	5 401	14 210	10 000	14 000	14 000		15 000	15 000	15 000
Total Trade and other payables	2	209 15 920	22 789	717 32 331	21 000	31 000	31 000	-	33 000	34 000	35 000
Non current liabilities - Borrowing				ŀ							
Borrowing	4										
Finance leases (including PPP asset element)		207	82								
Total Non current liabilities - Borrowing		207	82	-	-	-	-	-	-	-	-
Provisions - non-current					/ /		1				
Rebrement benefits		6 791	6 791	6 791	6 791	6 791	6 791		6 791	6 791	6 791
List other major provision items Refuse landfill site rehabilitation				1							
Other		1 115	1 209	1 232	1 209	1 209	1 209		1 209	1 209	1 209
Total Provisions - non-current		7 906	8 000	8 023	8 000	8 000	8 000	-	8 000	8 000	8 000
CHANGES IN NET ASSETS											
Accumulated Surplusi(Deficit)											
Accumulated Surplus/(Deficit) - opening balance GRAP adjustments		29 612	129 454	138 551	135 035	116 151	116 151		110 765	96 258	91 314
Restated balance		29 612	129 454	138 551	135 035	116 151	116 151	_	110 765	96 258	91 314
Surplus/(Deficit)		2 961	4 842	452	19 448	(17 486)	(17 486)	_	(26 607)	(17 044)	1 809
Appropriations to Reserves		(683)	(852)	(866)	(900)	(900)	(900)		(900)		(900
Transfers from Reserves											,
Depreciation offsets				12 993		13 000	13 000		13 000	13 000	13 000
Other adjustments		97 556	5 106	(34 979)							
Accumulated Surplus/(Deficit) Reserves	1	129 446	138 550	116 151	153 583	110 765	110 765	-	96 258	91 314	105 223
Housing Development Fund		8 631	9 475	10 330	11 175	12 000	12 000		13 000	14 000	15 000
Capital replacement		0 031	3417	10 330	11113	12 000	12 000		15 000	14 000	15 000
Self-insurance											
Other reserves		40.004									
Revaluation Fotal Reserves		46 824	64 189	375 220	65 000	362 220	362 220		349 220	336 220	323 220
FOTAL COMMUNITY WEALTH/EQUITY	2 2	55 455 184 901	73 664 212 214	385 550 501 701	76 175 229 758	374 220 484 985	374 220 484 985		362 220 458 478	350 220 441 534	338 220 443 443
	-	104.001	416.617	441141	257170	404 303	+04 707		400410	441.004	443 443

2013/14 Medium Term Revenue & Expenditure

Framework

K7N245 Umvoti - Tahle A9 Asset Management

Description	Ref	2009/10	2010/11	2011/12	Cui	rent Year 2012f	13	2013/14 Media	ım Term Revenue Framework	a & Expenditure
Rthousand		Audited	Audited	Audited	Original Budget	Adjusted	Full Year		Budget Year +1	
CAPITAL EXPENDITURE		Outcome	Outcome	Outcome		Budget	Forecast	2013/14	2014/15	2015/16
Total New Assets	1	-	_	-	-	-		-	-	-
Infrastructure - Road transport		-	-	-	-	-	_	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	_	-	-	_	-	-	-
Infrastructure - Sanitation Infrastructure - Other		~	-	_	-	-	-	-	-	-
Infrastructure			-		-					_
Community		_	_	_		_	_	_	_	
Heritage assets		_	-	_		_	_	_		
Investment properties		_	_	-	_	_	_	_	_	_
Other assets	6	-	-	_	-	-	_	_	_	
Agricultural Assets		-	~	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-		-
Intangibles		-	-		-	-	_	-	-	-
Total Renewal of Existing Assets	2	-	_	_	-	-	-	_	-	-
Infrastructure - Road transport		-	-	-	-	-(1	-	_	-	-
Infrastructure - Electricity		-	-	-	-	-	_	-	-	
Infrastructure - Water		- 1	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	_	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-		-	-	-	-
Infrastructure		-	-	_	-	-	-	-	-	
Community		-	-	_	-	-	-	-	-	,
Heritage assets		-	-	-	-	-	_	-	-	-
Investment properties Other assets	6	-	-	_	-	-	_	-	-	
Agricultural Assets	U	_	-	_		_	_	_	_	
Biological assets		_	_	_	] [	_	_		_	
Intangibles				_	_	_	_	_	_	
•										
Total Capital Expenditure Infrastructure - Road transport	4									
Infrastructure - Road transport			-	_	- 1	- "	-	_	-	
Infrastructure - Water		-	-	_		-	_	_	_	
Infrastructure - Sanitation		[ ]	_	_		_	_	_	_	
Infrastructure - Other		_		_		_	_	_	_	
Infrastructure			_	_		_		_	1	
Community		_	_	_		_	_	_		
Hentage assets		_	_	_	_	-	_	_	_	
Investment properties		-	-	_	_	_	_	_	_	
Other assets		-	_	-	_	_	_	_	-	_
Agricultural Assets		-	-	-	-	-	-	-	_	
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	_		-	_	_	-	-
OTAL CAPITAL EXPENDITURE - Asset class	2	- !		-	- 1/			-	-	-
SSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		_	_	_	-	-	-	-	-	
Community										
Hentage assets		45 004	64 100	72 290	CE 000	70.000	70 000	70.000	72.000	70.00
Investment properties Other assets		46 824	64 189	73 620	65 000	73 620	73 620	73 620	73 620	73 62
Agricultural Assets		_		_	_			_	_	
Biological assets		_	_	_	]	_	_	_	_	_
Intangibles		-	- 1	_		_	_	_		
OTAL ASSET REGISTER SUMMARY - PPE (WOV)	5	46 824	64 189	73 620	65 000	73 620	73 620	73 620	73 620	73 62
PENDITURE OTHER ITEMS	1 1									
Depreciation & asset impairment		14 667	16 785	16 823	21 207	21 218	21 218	21 251	22 362	23 44
Repairs and Maintenance by Asset Class	3		-	10 023	21201	- 212	21210	21231	22 302	23 44
Infrastructure - Road transport		_	_	_		_	_	_		
Infrastructure - Electricity		_	_	-		-	_	-	_	
Infrastructure - Water		-	-	_	-	_	- 1	_	_	
Infrastructure - Sanitation		-	-	-	_	-	-	_	_	
Infrastructure - Other			_	_	_	-	_	-	_	
Infrastructure		-	-		-	-	-	_	-	
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-		-	-	-	-	-
Other assets	6.7	-	-	-	-	-			-	
TAL EXPENDITURE OTHER ITEMS		14 667	16 785	16 823	21 207	21 218	21 218	21 251	22 362	23 44
newal of Existing Assets as % of total capex		0 0%	0.0%	0.0%	0 0%	0.0%	0.0%	0.0%	0.0%	0.0%
newal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Masa % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
mewal and R&M as a % of PPE		0 0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1 Detail of new assets provided in Table SA34a

2 Detail of renewal of existing assets provided in Table SA34b

3 Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4 Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5 Must reconcile to "Budgeted Financial Position" (written down value)

6 Donaled/contributed and assets funded by finance leases to be allocated to the respective category

KZN245 Umvoti - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12		Current Yes	ar 2012/13		2013/14 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available											
Cash/cash equivalents at the year end	1	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 318
Other current investments > 90 days		-	2	(0)	(1 672)	-	-	(64 315)	_	` _ `	0
Non current assets - investments	1	-	-	-	-1	-	_	_	_	-	_
Cash and investments available:		40 233	48 362	64 315	10 891	28 894	28 894	-	6 757	(14 584)	(22 318)
Application of cash and investments Unspent conditional transfers Unspent borrowing		5 657	5 401	14 210	10 000	14 000	14 000	-	15 000	15 000	15 000
Statutory requirements	2	_	-	_	_	-	-		_	_	_
Other working capital requirements Other provisions	3	(2 792)	(4 477)	(5 971)	(3 754)	(1 454)	(1 454)	-	4 078	7 539	11 290
Long term investments committed	4	-	- 1	-	-	-	-	_	-	_	_
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		2 865	924	8 239	6 246	12 546	12 546	-	19 078	22 539	26 290
Surplus(shortfall)		37 368	47 438	56 076	4 645	16 348	16 348	_	(12 321)	(37 123)	(48 608)

KZN245 Umvoti - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12		Current Yes	ar 2012/13		2013/14 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES	П						ĺ				
Receipts											
Ratepayers and other		50 925	63 107	80 817	78 327	82 532	82 532		87 100	95 384	104 596
Government - operating	1	29 831	34 399	44 951	44 966	52 263	52 263		67 053	81 869	106 100
Government - capital Interest	3	12 915	11 326	8 604	48 079	17 912	17 912		18 851	20 359	21 988
Dividends		3 279	2 939	3 261	2 700	2 700	2 700		2 700	2 970	3 119
Payments											
Suppliers and employees		(85 088)	(82 597)	(109 405)	(130 327)	(150 847)	(150 847)		(172 990)	(191 564)	[206 549
Finance charges		(24)	(41)	(23)	(130 327)	(130 647)	(150 647)		(172 990)	(191 304)	(206 549
Transfers and Grants	1	(27)	(41)	(23)			1				
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 838	29 133	28 206	43 745	4 560	4 560	-	2 714	9 018	29 254
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		85	91								
Decrease (Increase) in non-current debtors		19	27	34							
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(24 073)	(21 096)	(12 299)	(72 000)	(40 193)	(40 193)		(24 851)	(30 359)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23 969)	(20 978)	(12 265)	(72 000)	(40 193)	(40 193)	_	(24 851)	(30 359)	(36 988
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term toans											
Borrowing long term/refinancing		314	(108)	(125)							
Increase (decrease) in consumer deposits		155	80	139		212	212				
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		469	(28)	14	-	212	212	-	-		-
NET INCREASE! (DECREASE) IN CASH HELD		(11 662)	8 127	15 955	(28 255)	(35 421)	(35 421)	_	(22 137)	(21 341)	(7 734
Cash/cash equivalents at the year begin:	2	51 895	40 233	48 360	40 818	64 315	64 315	64 315		6 757	(14 584
Cash/cash equivalents at the year end:	2	40 233	48 360	64 315	12 563	28 894	28 894	64 315	6 757	(14 584)	(22 318

References
1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

KZN245 Umvoti - Table A6 Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Medium	Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS			ï								
Current assets											
Cash		1 465	2 633	4 295	891	1 000	1 000		1 000		
Call investment deposits	1	38 768	45 729	60 020	10 000	27 894	27 894	_	5 757	-	-
Consumer debtors	1	15 018	16 343	18 590	11 694	16 580	16 580	_	14 080	11 580	8 780
Other debtors		2 373	5 478	1 807	3 000	1 800	1 800				
Current portion of long-term receivables		21	24	31	20	20	20				
Inventory	2	1 312	1 254	1 354	1 800	1 500	1 500				
Total current assets		58 957	71 461	86 097	27 405	48 794	48 794	-	20 837	11 580	8 780
Non current assets											
Long-term receivables Investments		62	34		60	50	50				
Investment property Investment in Associate		46 824	64 189	73 620	65 000	73 620	73 620		73 620	73 620	73 620
Property, plant and equipment Agricultural Biological Intangible Other non-current assets	3	105 432	109 738	384 746	168 493	403 721	403 721	-	407 321	415 318	428 861
Total non current assets	7	152 318	173 961	458 366	233 553	477 391	477 391	_	480 941	488 938	502 481
TOTAL ASSETS		211 275	245 422	544 463	260 958	526 185	526 185		501 778	500 518	511 261
LIABILITIES Current liabilities											
Bank overdraft	1									14 584	22 318
Воложіпд	4	107	125	82	- "	-	-	_		-	-
Consumer deposits		1 769	1 849	1 988	2 200	2 200	2 200		2 300	2 400	2 500
Trade and other payables	4	15 920	22 789	32 331	21 000	31 000	31 000	-	33 000	34 000	35 000
Provisions		456	362	339							
Total current liabilities		18 252	25 125	34 740	23 200	33 200	33 200	_	35 300	50 984	59 818
Non current liabilities Borrowing		207	82								
Provisions		7 906	8 000	8 023	8 000	8 000	8 000	-		0.000	0.000
Total non current habilities		8 113	8 082	8 023	8 000			_	8 000	8 000	8 000
TOTAL LIABILITIES		26 365	33 207	42 762	31 200	8 000 41 200	8 000 41 200		8 000 43 300	8 000 58 984	8 000 67 818
NET ASSETS	5	184 910	212 215	501 701	229 758	484 985					
		104 3 10	212 213	301101	225 138	404 700	484 985		458 478	441 534	443 443
COMMUNITY WEALTH/EQUITY		400.455									
Accumulated Surplus/(Deficit)		129 455	138 551	116 151	153 583	110 765	110 765		96 258	91 314	105 223
Reserves Minorities' interests	4	55 455	73 664	385 550	76 175	374 220	374 220	-	362 220	350 220	338 220

References
1 Detail to be provided in Table SA3

<sup>2.</sup> Include completed low cost housing to be transferred to beneficiaries within 12 months

<sup>3</sup> Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

<sup>4.</sup> Detail to be provided in Table SA3 Includes reserves to be funded by statute.

<sup>5.</sup> Net assets must balance with Total Community Wealth/Equity

C N245 Umvoti - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

1 Outstand Audited Outstand Audited Outstand Out	Vote Description	Ref	2009/10	2010/11	2011/12		Current Year 2012/13	r 2012/13		2013/14 Mediu	2013/14 Medium Term Revenue & Expenditure Framework	& Expenditure
DEPORT	t rousand	-	Audited	Audited	Audited	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
NO COUNCIL.  LI MANAGER  THAN TREASURY OFFICE  THAN TREASURY OFFI OFFI OFFI OFFI OFFI OFFI OFFI OFF	a ital expenditure - Municipal Vote  // it.year expenditure appropriation  /ote 1 - EXECUTIVE AND COUNCIL	2	1	,	1	1	ı	1	1	1	1	1
Trand Treesury Office  White the sum of the	1 - JAYOR AND COUNCIL 2 - JUNICIPAL MANAGER									1 1	( )	i i
TO AND DEVELOPMENT  WING AND DEVELOPMENT  HE										1	1	1
HEASURY OFFICE										1 1	1	1 1
HEASURY OFFICE  TABLE SURFY OFFICE  THAT TREASURY OFFICE  THAT THE AND DEVELOPMENT  THAT THE AND THAT THE AND THAT THAT THAT THAT THAT THAT THAT THA										1 1	J I	1 1
HEEAD TREASURY OFFICE  TYSERVICES  THING AND DEVELOPMENT  THING AND DEVELOPMENT  THING AND TREASURY OFFICE  THING AND TREASURY OFFI THE TREASURY OF										1	ı	1
THE AND DEVELOPMENT   THE AND DEVELOPMENT  THE AND										1 1	i I	1 1
UNING AND DEVELOPMENT	/ote 2 - BUDGET AND TREASURY OFFICE		1	1	1	1	1	1	ı	ı	1	1
HING AND DEVELOPMENT  JUNED  THE PARTY OF TH	1 - JOI REGUIRED									1 (	ŧ I	1 1
HHG AND DEVELOPMENT   H  H  H  H  H  H  H  H  H  H  H  H										ŀ	'	ı
HHG AND DEVELOPMENT										1 1	1 1	1 1
H. H. AND DEVELOPMENT										1	1	ı
HH AND DEVELOPMENT										1 1	1 1	1 1
HH AND DEVELOPMENT										1	1	ı
										ı	t	ı
	ore a PLANNING AND DEVELOPMENT		1	ı	1	•	•	4	1	1	1 1	1 1
											1	1
										1	1	1
										1 1	1 1	l I
										1	1	1
										1	1	ı
										1 1	•	1
										1	1	1 1
	/ote 4 - HEALTH		1	1	1	1	•	•	1	ı	ı	1
	1.1 - TUNICS									ı	1	ı
1 1 1 1 1	I.S. STHER									1	1	1
111										1 (	1 (	1 1
1 1										ı	1	1
1										I	1	ı
										1	1	1

f 1	1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1			1 1 1 1 1
1 1				1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1
1 1					1 1 1 1 1
	I	1	1	1	1
		t	1	1	1
	Î	1		1	.1
	4	71		1	1
	1	-	1	1	1
	2	•	4	1	2
	1	3	•		1
	/ote 5 - COMMUNITY AND SOCIAL >1 - IBRARIES AND ARCHIVES >2 - AUSEUMS AND ART CALARIES >3 - THER COMMUNITY HALLS AND FACILITIES >4 - SEMETERIES >5 - ROPERTY SERVICES	/ote 6 - HOUSING	/ote 7 - PUBLIC SAFETY 7 - OLICE 7 - IRE	/ote 8 - SPORT AND RECREATION	/ote 9 - ENVIRONMENTAL PROTECTION

1 1 1 1 1 1 1			1 1 1 1 1 1 1 1 1 1
11111111			
- 1	1	1	1
1	1 r	1	1
	1.	1	1:
1			
1	1	T .	1
- 1	i i	£	1
	1	6	

/ote 11 - ROAD TRANSPORT 1 | ROADS 12 EHICLE LICEVOING AND TESTING

/ote 10 - WASTE MANAGEMENT 0 1 NOT REQUIRED

/ote 13 · OTHER 3 I ORESTRY

/ote 12 - ELECTRICITY
2 1 ELECTRICITY DISTRIBUTION
2 2 STREET LIGHTING

I	1	1	ı	ı		ı	1	ı	1	1	1	1	ı	1	1	1	ı	1	1	1	1		
Ċ	i	1	1	Î	2.00	1	1	Ĺ	1	1	Ī	ı	1	•	1	1	ì	į	1	1	1	1	1
1	1	1	ı	ŧ	i	1	ī	Ĺ	1	ì	1	Û	,	1	V	à	Í	ï	1	1	í	1	,
	1			,								I											•
	I											1											•
	C.											t											,
	£											E											1
	ì											f		_							_		1
	t											1											1
	ı											É											

/ote 15 · [NAME OF VOTE 15] 5 1 [Name of sub-vote]

/ote 14 - CORPORATE SERVICES
4 i PROPERTY SERVICES
4 2 OTHER ADMIN

la vital multi-year expenditure sub-total

KZN245 Umyoti - Table A5 Budgeted Capital Expanditure by yote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure · Vote Multi-year expenditure to be appropriated	1										
Vote 1 - EXECUTIVE AND COUNCIL	2						- 1				
		- 1		-	- 1	~	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY OFFICE		-	-	-	-	-	-	_	_	-	-
Vote 3 - PLANNING AND DEVELOPMENT		-	**	-	-	-	-	_	-	-	_
Vote 4 - HEALTH		-	-	_	-	-	-	-	-	_	-
Vote 5 - COMMUNITY AND SOCIAL		-	-	_		-	-	-	-	_	-
Vote 6 - HOUSING		- 1	-	-	-	- "	-	-	-	-	-
Vote 7 - PUBLIC SAFETY		-	-	_	-	-	-	-	-	-	-
Vote 8 - SPORT AND RECREATION		-	-	_	-	-	-	-	-	-	_
Vote 9 - ENVIRONMENTAL PROTECTION		-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - ROAD TRANSPORT		-	-	_	- 1	- 1	-	-	-	_	_
Vote 12 - ELECTRICITY		-01	-	-	- 1	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	_	-	-	-
Vote 14 - CORPORATE SERVICES		-	-	-	_	- 1	- [	-	-	_	_
Vote 15 - [NAMÉ OF VOTE 15]			-	-	-	_		_	_	_	_
Capital multi-year expenditure sub-total	7	- 1	-	-	-	-	-	-	-		-
Single-year expenditure to be appropriated	2						[		[		
Vole 1 - EXECUTIVE AND COUNCIL	-	44	1	443	136	645	145		655		
Vote 2 - BUDGET AND TREASURY OFFICE		219	75	683	435	74	145 54	-			50
Vote 3 - PLANNING AND DEVELOPMENT				003			I	_	182	4 000	
		1 316	-	~	-	10	10	_	-	-	-
Vote 4 - HEALTH		2		-		-		-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL		600	1 313	51	6 622	10 303	10 134	-	649	-	-
Vote 6 - HOUSING		1 327	-	_				-			
Vote 7 - PUBLIC SAFETY		-	84	31	690	995	800	-	2 726		400
Vote 8 - SPORT AND RECREATION		525	-	1 515	2 630	2 405	1 433	-	2 100	2 100	100
Vote 9 - ENVIRONMENTAL PROTECTION		- 1		-	-	_	-	-	-	-	-
Vote 10 - WASTE MANAGEMENT		132	175	595	1 650	800	500	-	-	-	-
Vote 11 - ROAD TRANSPORT		17 124	16 360	7 824	22 663	31 713	27 000	-	18 028	12 928	-
Vote 12 - ELECTRICITY		1 955	2 663	1 154	12 800	1 750	1 478	-	4 950	8 100	40
Vole 13 - OTHER		-	-	_	-	-	-	-	-	-	-
Vote 14 - CORPORATE SERVICES		436	417	12	403	526	488	-	363	-	-
Vote 15 - [NAME OF VOTE 15]		-,	-	-	-	-		-	_	-	-
Capital single-year expenditure sub-total		23 680	21 098	12 309	48 109	49 221	42 043	-	29 853	27 528	590
Total Capital Expenditure - Vote		23 680	21 098	12 309	48 109	49 221	42 043	-	29 653	27 528	590
Capital Expenditure - Standard							- 1		1		
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council											
Budget and treasury office											
Corporate services											
Community and public safety		-	-	-	-	_	-	-	-	-	-
Community and social services											
Sport and recreation											
Public safety											
Housing											
Health											
Economic and environmental services		-	_	_	_	-	-	-	_	-	_
Planning and development											
Road fransport											
Environmental protection											
Trading services			_								
Electricity		_				_			_	_	
Water											
									!		
Waste water management									ĺ		
Waste management									i .		
Other Total Capital Expenditure - Standard	3		-				_	_	_		
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4		-	-	-	-		-	-	-	_
Public contributions & donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	_	-	_	-	-	-
References											

<sup>1.</sup> Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

<sup>2.</sup> Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

<sup>3.</sup> Capital expenditure by standard classification must reconcile to the appropriations by vote

<sup>4.</sup> Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

<sup>5.</sup> Must reconcile to Budgeted Financial Performance (revenue and expenditure)

<sup>6.</sup> Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

<sup>7.</sup> Total Capital Funding must balance with Total Capital Expenditure

<sup>8.</sup> Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Description	Ref	2009/10	2010/11	2011/12		Current Year 2012/13	ır 2012/13		2013/14 Mean	2013/14 Medium Term Kevenue & Expenditure Framework	& Expenditure
Rthousand	~	Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	21 028	13 564	13 799	16 178	18 850	18 850	.0	20 461	22 098	23 866
Property rates - penalties & collection charges		1 085	1 180	1251	1 300	1300	1 300		1 330	1 436	1 551
Service charges - electricity revenue	2	28 276	34 013	42 433	48 235	48 893	48 893	1	52 291	57 520	63 272
Service charges - water revenue	2	ı	1	1	ı	1	1	1	1	1	ı
Service charges - sanitation revenue	2	ı	1	1	1	1	1	1	1	1	1
Service charges - refuse revenue	2	4 359	4726	5 290	5 529	5 486	5 486	1	2 790	6 369	7 006
Service charges - other		189	317	563		683	883		872		1055
Rental of facilities and equipment		2 827	2 998	2 819	2	2.880	2 880		3 032	C	3 472
Interest earned - external investments		3 279	2 939	3 261		2 700	2 700		2 700		3 119
Interest earned - outstanding debtors		192	157	154		163	163		183		211
Dividends received											
Fines		434	325	491	404	804	804		804	884	973
Licences and permits		1 656	2 071	1914	2 002	1 963	1 963		2 045	2	2 475
Agency services		817	925	970	1016	1 082	1 082		1110		1343
Transfers recognised - operational		32 622	34 788	44 951	44 966	52 263	52 263		67 053	•	106 100
Other revenue	2	8 326	2 801	841	111	119	119	1	171		209
Gains on disposal of PPE		18	16			209	508		10		12
Total Revenue (excluding capital transfers and		105 177	100 895	118 737	125 993	137 595	137 595	,	157 853	184.2	214663
contributions)											
Expenditure By Type											
Employee related costs	2	22 892	29 810	37 339		41 459	41 459	1	58 893	_	67 592
Remuneration of councillors		4 348	4316	4 668	5 858	5 971	1265		6 272		7 141
Debt impairment	en (	3 437	618	o		2 840	2 840		3 180		3 848
Depreciation & asset impairment	2	14 667	16 785	16 823	21 207	21 218	21 218	1	21 251	22 362	23 445
Finance charges		24	41	23							
Bulk purchases	2	18 640	22 479	29 004	40 000	34 000	34 000	1	37 000	39 960	43 200
Other materials	60										
Confracted services		11 281	10 862	11 938		24 654	24 654	1	28 913	. /	33 849
Transiers and grants Other expenditure	10	35.517	20 689	25.981	29.478	41043	41 043	1 1	45 892	2 063	822.2
Loss on disposal of PPE		3			3		-		300.01		
Total Expenditure		112 340	106 990	126 889	154 624	172 994	172 994	1	203 311	218 626	234 842
Surplust(Deficit)		(7 163)	(6 095)	(8 152)		(35 398)	(35 398)	1	(45 458)	(37 403)	(20 179)
Transfers recognised - capital		10 124	10 937	8 604	48 079	17 912	17 912		18 851		21 988
Contributions recognised - capital	9	1	ı	•	1	1	1	ſ	ſ	(	t
Continued assets Surplust(Deficit) after capital transfers &		2 961	4 842	452	19 448	(17 486)	(17 486)		(26 607)	(17 044)	1 809
Contributions											
Surplust(Deficit) after taxation		2 961	4 8 4 2	452	19 448	(17 486)	(17 486)	'	(26 607)	(17 044)	1 809
Attributable to minorities Surplust(Deficit) attributable to municipality		2 961	4 842	452	19 448	(17 486)	(17 486)	1	(26 607)	(17 044)	1 809
Share of surplus/ (deficit) of associate	7	0000	04.04	960		1004 541	1000		40		4
Surpaged and the real partition of the year		1967	4 642	708	13 446	(17 485)	(17 465)	1	(709 97)	(17 044)	1 609

Classifications are revenue sources and expenditure type
 Detail to be provided in Table SA1
 Previously described as bad or doubtful debts\* amounts shown should reflect the change in the provision for debt impairment
 Expenditure type compounds to the trapairs and maintenance should be allocated back to the originating expenditure group/tem. e.g. employee costs
 Expensive & maintenance detailed in Table A9 and Table SA34c
 Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA1)
 Equity method

KZN245 Umvoti - Table A7 Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12		Current Ye	ar 2012/13		2013/14 Mediun	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		50 925	63 107	80 817	78 327	82 532	82 532		87 100	95 384	104 598
Government - operating	1	29 831	34 399	44 951	44 966	52 263	52 263		67 053	81 869	106 100
Government - capital	1	12 915	11 326	8 604	48 079	17 912	17 912		18 851	20 359	21 988
Interest		3 279	2 939	3 261	2 700	2 700	2 700		2 700	2 970	3 119
Dividends											
Payments											
Suppliers and employees		(85 088)	(82 597)	(109 405)	(130 327)	(150 847)	(150 847)		(172 990)	(191 564)	(206 549)
Finance charges		(24)	(41)	(23)							
Transfers and Grants	1										
NET CASH FROM!(USED) OPERATING ACTIVITIES		11 838	29 133	28 206	43 745	4 560	4 560	-	2 714	9 018	29 254
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts									-		
Proceeds on disposal of PPE		85	91								
Decrease (Increase) in non-current debtors		19	27	34							
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(24 073)	(21 096)	(12 299)	(72 000)	(40 193)	(40 193)		(24 851)	(30 359)	(36 988)
NET CASH FROMI(USED) INVESTING ACTIVITIES		(23 969)	(20 978)	(12 265)	(72 000)	(40 193)	(40 193)	_	(24 851)		(36 988)
CASH FLOWS FROM FINANCING ACTIVITIES							` 1				`
Receipts											
Short term loans											
Borrowing long term/refinancing		314	(108)	(125)							
Increase (decrease) in consumer deposits		155	80	139		212	212				
Payments		(33	00	135		212	212				
Repayment of borrowing											
NET CASH FROMI(USED) FINANCING ACTIVITIES		469	(28)	14		212	212	_	-	-	_
NET INCREASE! (DECREASE) IN CASH HELD		(11 662)	8 127	15 955	(28 255)	(35 421)	(35 421)		(22 137)	(21 341)	(7 734)
Cash/cash equivalents at the year begin:	2	51 895	40 233	48 360	40 818	64 315	64 315	64 315	, ,	6 757	(14 584)
Cash/cash equivalents at the year begin.	2	40 233	48 360	64 315	12 563	28 894	28 894	64 315		(14 584)	(22 318)
Casificasi equivalents at the year end.	- 4	40 233	40 200	94 9 19	12 203	20 074	20 034	04 3 13	1 0 151	(14 304)	(22 316)

References
1 Local District municipalities to include transfers from/to District/Local Municipalities
2 Cash equivalents includes investments with maturities of 3 months or less

Junicipal Vote/Capital project	Ref.		Project	Accet Clace	Acce.	o de la Companya de l	Previous	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework	Term Revenue Framework	& Expenditure
	1,2	Project name	number	en		4	complete	Original Budget	Full Year Forecast	Budget Year Budget Year Budget Year 2013/14 +1 2014/15 +2 2015/16	Budget Year +1 2014/15	Budget Year +2 2015/16
F trent municipality:  List al capital projects around by Municipal Vole	Vote			Fxamples	Tvemnlao		Year					
					ander a							
465												
List - Lepital projects wouped by Municipal Entity	Entity											
Estity Name												
P'oy ct name												

1 iteer es Lutin projects with planned completion dates in current year that have been re-budgeled in the MTREF 1. Rule: MEMA 530 1. At p. Table SA34

nd 4  ProgramProject description prumber inkepality- ispect prouped by Mannspal Vote  special project grouped by Entry  Tropet A  Typoject B	Municipal Vote/Capital project Ref		dO	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Prior year outcomes	ulcomes	2013714 M Expen	2913/14 Medium Term Revenue & Expenditure Framework	venue 5 rock	Project information	mation
Till grouped by Managed by Globy		ProgramProject description	Froject Goal		es.	P	40	Total Project Estimate				Budgel Year +1 2014/15		Ward location	New or renewal
	Per est municipality est all capital project grouped by Manucipal	lVote													
plid expanditure  1															
plid sependrine 1  Wheel to grouped by Early  Typeloid S  Typeloid S															
pital expenditure 1															
Pittal expenditure 1  appeal properts grouped by Entry  reject A  y project B															
pital expenditure 1 superioristic grouped by Enalty Trijest A Trijest A															
pital expenditure 1															
apake properting the sepanditure 1															
pitál expenditure 1															
is a decupler process ground by Endry is a decupler process ground by Endry Matter process Matter process  Mat	7. rent Capital expenditure 1											1	1		
is a explaint property of ground or y that y  Vate project A  Thereby typical B															
Think project A  Think by project B	ist an emphasipilitation of upper by Evany														
Tetrity B	Mater project A														
BETURE BY OFFICE BY	Sinty B														
	lectricity project B														

Entity Capital expenditure

R. Jennices

R. Jennices

R. Jennices

R. Jennices

R. Jennices

R. Jennices

R. Jennices

R. Jennices

Regulations must be listed nickedually. Other projects by programme by Vete

To per Table SA24

R. Oper Table SA24

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

R. Oper Table

KZN245 Umvoti - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2013/14 Mediu	m Term Revenue Framework	& Expenditure		Fored	casts	
R thousand		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure  Vote 1 - EXECUTIVE AND COUNCIL	1	655	_	_				
Vote 2 - BUDGET AND TREASURY OFFICE		182	4 000	50				
Vote 3 - PLANNING AND DEVELOPMENT		102	4 000					
Vote 4 - HEALTH		_	_	_				
Vote 5 - COMMUNITY AND SOCIAL		649	_	-				
Vote 6 - HOUSING		045	_					
Vote 7 - PUBLIC SAFETY	i	2 726	400	400				
Vote 8 - SPORT AND RECREATION	}	2 100	2 100	100				
Vote 9 - ENVIRONMENTAL PROTECTION		2 100	2 100					
Vote 10 - WASTE MANAGEMENT		_	_	_				1
Vote 11 - ROAD TRANSPORT		18 028	12 928	_				}
Vote 12 - ELECTRICITY		4 950	8 100	40				
Vote 13 - OTHER		4 930	0 100	40				1
Vote 14 - CORPORATE SERVICES		363	_	_				
Vote 15 - [NAME OF VOTE 15]		303	_	-				
		_		- [				
List entity summary if applicable Total Capital Expenditure		29 653	27 528	590				
Total Capital Experiolitire		29 633	21 520	290	_		-	_
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL								
Vote 2 - BUDGET AND TREASURY OFFICE								
Vote 3 - PLANNING AND DEVELOPMENT					·			
Vote 4 - HEALTH								
Vote 5 - COMMUNITY AND SOCIAL								
Vote 6 - HOUSING								
Vote 7 - PUBLIC SAFETY								
Vote 8 - SPORT AND RECREATION								
Vote 9 - ENVIRONMENTAL PROTECTION								
Vote 10 - WASTE MANAGEMENT								
Vote 11 - ROAD TRANSPORT								
Vote 12 - ELECTRICITY								
Vote 13 - OTHER								
Vote 14 - CORPORATE SERVICES								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		_	_	-	-	-	_	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - water revenue								
Service charges - refuse revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
List other revenues sources if applicable								
List other revenues sources if applicable  List entity summary if applicable								
Total future revenue			_	_	-	_	_	
Net Financial Implications		29 653	27 528	590		-		

### References

- 1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
- 2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
- 3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

KZN245 Umvoti - Supporting Table SA34d Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012/	13
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Depreciation by Asset Class/Sub-class							
nfrastructure		-	-	-	-	-	
Infrastructure - Road transport		-	-	-	-	_	
Roads, Pavements & Bridges							
Storm water							
Infrastructure - Electricity		_	-	-	-	-	
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure - Water		_	-	-	_	-	
Dams & Reservoirs							
Water purification							
Reticulation							
Infrastructure - Sanitation		_	_		_	_	
Reticulation							
Sewerage purification				:			
Infrastructure - Other							
		_	_	-	_	_	
Waste Management							
Transportation	2						
Gas							
Other	3						
ommunity					_ 1		
Parks & gardens				-		_	
Sportsfields & stadia							
Swimming pools							
Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency				ľ			
Security and policing Buses	7						
Clinics	•						
Museums & Art Galleries							
Cemeteries				ľ			
Social rental housing	8						
Other							
eritage assets							
Buildings		_					
Other	9						
vestment properties		-	-	-	-	-	
Housing development							
Other							
ther assets		_	_	_	_ "	_	
General vehicles			-	_			
Specialised vehicles	10	_	_	_	_	_	
Plant & equipment							
Computers - hardware/equipment							

Furniture and other office equipment Abattoris Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other							
Agricultural assets		_	_	_	_1	_	_
List sub-class							
Biological assets		-	_	_	_	-	_
List sub-class							
Intangibles  Computers - software & programming  Other (list sub-class)		-		-			-
Total Depreciation	1	-	-	-		-	
Specialised vehicles Refuse Fire Conservancy Ambulances			-	-		-	-

#### References

- 1 Depreciation based on write down values. Not including Depreciation resulting from revaluation.
- 2. Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3. For example technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4. Work-in-progress/under construction to be budgeted under the respective item
- 5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6. Donated/contributed & leased assets to be included within the respective sub-class
- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

Check (14 667) (16 785) (16 823) (21 207) (21 218) (21 218)

Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
_	_	_
-	-	-
-	-	-
-	-	-
-	-	-
_		_
_	_	_
_	_	_
		ehd Nediklidered krait (delt dereverlede had k
-	-	
-		-

-	-	
_	<u> </u>	_
_	_	_

(21 251) (22 362) (23 445)

KZN245 Umyoti - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2009/10	2010/11	2011/12	Cu	rrent Year 2012/	13
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Repairs and maintenance expenditure by A	sset Class/Sub-c	lass					
nfrastructure		_	-	-	-	_	
Infrastructure - Road transport		-		_	-	_	
Roads. Pavements & Bridges							
Storm water							
Infrastructure - Electricity		-	-	-	-	_	
Generation							
Transmission & Reticulation							
Street Lighting							
Infrastructure - Water		-	-	-	-	_	
Dams & Reservoirs							
Water purification							
Reticulation							
Infrastructure - Sanitation		-	-	_	_ '	-	
Reticulation							
Sewerage purification							
Infrastructure - Other		-	-	-	-	-	
Waste Management							
Transportation	2						
Ges				==			
Other	3						
ommunity		_	-	-	-	_	
Parks & gardens							
Sportsfields & stadia							
Swimming pools Community halls							
Libraries							
Recreational facilities							
Fire, safety & emergency							
Security and policing	_						
Buses Clinics	7						
Museums & Art Galleries							
Cemeteries							
Social rental housing	8						
Other							
oritago spente							
leritage assets Buildings		-	_		-	-	
Other	9						
					•		
nvestment properties		-		-	-		
Housing development							
Other							
ther assets		-	_	_	_	_	
General vehicles							
Specialised vehicles	10	-	-	-	-	-	
Plant & equipment							
Computers - hardware/equipment							

R&M as a % of PPE R&M as % Operating Expenditure	W. A	0.0% 0.0%	0.0% 0.0%	0.0% 0.0%	0.0% 0.0%	0.0% 0.0%	0.0% 0.0%
Specialised vehicles Refuse Fire Conservancy Ambulances		-	-	-	-		
Total Repairs and Maintenance Expenditure	1		-	-	_	_	
Intangibles  Computers - software & programming  Other (list sub-class)		_	-	_	-	-	-
Biological assets List sub-class		-	-	_	_	-	-
Agricultural assets List sub-cless		_		-	-	_	-
Furniture and other office equipment Abattorrs Markets Civic Land and Buildings Other Buildings Other Land Surplus Assets - (Investment or Inventory) Other							

### References

- 1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
- 2. Airports, Car Parks, Bus Terminals and Taxi Ranks
- 3. For example technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4. Work-in-progress/under construction to be budgeted under the respective item
- 5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- 6. Donated/contributed & leased assets to be included within the respective sub-class
- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

check balance (3 435) (4 549) (5 016) – (6 929) (6 929)

2013/14 Mediu	m Term Revenue Framework	& Expenditure
Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
_	_	_
_	_	_
-	-	-
_	-	-
_	-	-
_	_	_
-		
		-
_	-	
-	-	_

	_	
_	-	_
-	_	_

-		
0.0%	0.0%	0.0%
0 0%	0.0%	0.0%

(3 988) (4 389) (4 828)

KZN245 Umvoti - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2009/10	2010/11	2011/12	Cu	irrent Year 2012
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
Capital expenditure on renewal of existing as	sets by Asset C		44(001110	00.00000		040901
Infrastructure		_	_	_	_	_
Infrastructure - Road transport		-	_	_	_	-
Roads, Pavements & Bridges						
Storm water						
Infrastructure - Electricity		-	-	_	-	-
Generation						
Transmission & Reticulation				0		
Street Lighting						
Infrastructure - Water		_ ]	-	_	_	_
Dams & Reservoirs						
Water purification						
Reticulation						
Infrastructure - Sanitation		-	_	_	_ ]	-
Reticulation						
Sewerage purification						
Infrastructure - Other		-	_	_	_	-
Waste Management						
Transportation	2					
Gas						
Other	3					
Community		_			_	_
Parks & gardens						
Sportsfields & stadia Swimming pools Community halls						
Libraries Recreational facilities Fire, safety & emergency		i				
Security and policing						
Buses	7					
Clinics						
Museums & Art Galleries Cemeteries						
Social rental housing	8					
Other						
Heritage assets		-	_		_	-
Buildings Other	9					
Investment properties  Housing development		-	_	_	-	
Other						
Other assets		-	_	_	_	_
General vehicles						
Specialised vehicles	10	-	-	-	-	_
Plant & equipment Computers - hardware/equipment Furniture and other office equipment Abattoirs Markets						
Markets Civic Land and Buildings						
Civic Land and Buildings Other Buildings						

Other Land Surplus Assets - (Investment or Inventory) Other					
Agricultural assets	_	_	_	_	_
List sub-class					
Biological assets	_	_	_	_ !	_
List sub-class					
Intangibles	_	_	_		_
Computers - software & programming					
Other (list sub-class)					
Total Capital Expenditure on renewal of existing assets 1		-	_	-	_
Specialised vehicles		-	_	_	-
Refuse					
Fire					
Conservancy					
Ambulances					

#### References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital e

0.0%

0.0%

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

Renewal of Existing Assets as % of total capex

Renewal of Existing Assets as % of deprecn"

- 3. For example technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- 4. Work-in-progress/under construction to be budgeted under the respective item
- 5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastru
- 6. Donated/contributed & leased assets to be included within the respective sub-class
- 7. Busses used to provide a service to the community
- 8. Not municipal contributions to the 'top structure' being built using the housing subsidies
- 9. Statues, art collections, medals etc.
- 10. Ambulances, fire engines, refuse vehicles but not vehicles that would normally be classified as 'Plant and equipment'

check balance -23 680 000 -21 095 963 -12 309 256 -48 109 000 -49 220 819

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

0.0%

_		Framework	
Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
_		_	_
-	-	-	
-	-	-	-
	-	-	1-
-	-	-	-
-		-	74.
_	_	-	_
-	-	-	-
-	-	240	-
_	7	9	- 19
	741		_

-   -   -
0.0% 0.0% 0.0% 0.0%
0.0% 0.0% 0.0% 0.0%

xpenditure in Budgeted Capital Expenditure

cture

-42 042 592 -29 652 628 -27 527 824

-590 000

KZN245 Umvoti - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2009/10	2010/11	2011/12		rrent Year 2012f			n Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budgel	Adjusted Budget	Full Year Forecasi	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset (	Class/Sub-c		Ontcolle	Ouicome	Bunger	Budget	Forecasi	2013/14	*1 2014/15	+2 2015/16
Intrastructure		_	_	_		_	_	_	_	_
Infrastructure - Road transport		-	-	_	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	_	-	_	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	_
Reticulation										
Sewerage purification Infrastructure - Other					-					
		- 1	-	-	-	-	_	-	-	-
Waste Management										
Transportation Gas	2									
Other	2									
Ville)	3									
Community		_	_	_	-		_	_	_	_
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing								9		
Buses	7									
Clinics Museums & Art Galleries								10		
Comoteries										
Social rental housing	8									
Other										
11-24										
Heritage assets Buildings		-	-	-	-	-	_	-	-	_
Other	9									
nvestment properties			_		-	-		-	-	_
Housing development										
Other										
Other assets			_	_	_	_	_	_	_	_
General vehicles										
Specialised vehicles	10	-	-	-	-	-	-	_	-	-
Plant & equipment Computers - hardware/equipment				1						
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land Surplus Assets - (Investment or Inventory)										
Other										
handardhannkara et										
Agricultural assels List sub-class		-		-	-	-	-	_	-	
ents tang. Aug AA										
lialagian annula										
Biological assets List sub-class					-	-		-	-	-
Por 920-239										
ntangibles		-	-	-	-	-	-	_	_	-
Computers - software & programming										
Other (list sub-class)										100
otal Capital Expenditure on new assets	1	-	- 1	-	-		-	-	-	<u> </u>
specialised vehicles		-	-	-	-		-	-		
Refuse										
Fire Conservancy										
Ambulances										
oferances										

## References

- 1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Europeted Capital Expenditure
- 2. Airports, Car Parks, Bus Terminals and Taxi Ranks

- 3. For example technology backbones (e.g. fibre optic. WIFI infrastructure) for economic development purposes

  4. Work-in-progress/under construction to be budgeted under the respective item

  5. Infrastructure includes "land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure.
- o. Donated-contributed & leased assets to be included within the respective sub-class.

KZN245 Umvoti - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework	Term Revenue Framework	& Expenditure	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021f22	Forecast 2022/23	Total Contract Value
R thousand	1.3	Total	Original	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality: Revenue Obligation By Contract Contract f Contract 2 Contract 3 et Contract 3 et Total Operating Revenue Implication	62									,		1	E	F-J-1
Expenditure Obligation By Contract Contract 1 Confract 2 Confract 2 Confract 3 etc Total Operating Expenditure Implication	8	1			1	·		E					ı	
Capital Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Capital Expenditure Implication	2		1	1	1	1	1	t	1		1	t	1	1 7 1 1
Total Parent Expenditure Implication		•	1	1	•	t	•	1	3	'	1	1	1	.1.
Entities: Revenue Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Revenue implication	5	(	1	1	1	1	,	1	ı	1	1	1	4	1111
Expenditure Obligation By Contract Contract 1 Contract 2 Contract 3 etc Total Operating Expenditure implication	7		1	ŝ	1	1	1	1	1	1	ı	1		1111
Capital Expenditure Obligation By Contract Contract 1 Contract 2 Contract 2 etc	C4													1.1.1
Total Capital Expenditure Implication		1	1	•	1	1	1	1	•	1	1	1	I	1
Total Entity Expenditure Implication		1	1	'		1	1	'	'	'		1	1	1

Potal Entry Experimental mirroracount.

References

1. Total implication for all preceding years to be summed and total stated in Preceding Years' column

2. List all contracts with future financial obfigations beyond the three years covered by the MTREF (MFMA s33)

KZN245 Umvoti - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs! Mihs	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or	Monetary value of agreemen 2.
Name of organisation		Number		contract	R thousand

References
1. Total agreement period from commencement until end
2. Annual value

KZN245 Umvoti - NOT REQUIRED - municipality does not have entities

Description	Ref	2009/10	2010/11	2011/12	Çı	urrent Year 2012	113	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance Property rates Service charges Investment revenue Transfers recognised - operational Other own revenue Contributions recognised - capital & contributed assets Total Revenue (axcluding capital transfers and contri Employee costs Remuneration of Board Members Depreciation & asset impairment Finance charges Materials and bulk purchases Transfers and grants Other expenditure Total Expenditure Surplust(Deficit)									-	
Capital expenditure & funds sources Capital expenditure Transfers recognised - operational Public contributions & donations Borrowing Internally generated funds Total sources		_	-	-		-	_			
Financial position Total current assets Total non current assets Total current liabilities Total non current liabilities Equity										
Cash flows Net cash from (used) operating Net cash from (used) investing Net cash from (used) financing Cash/cash equivalents at the year end										

KZN245 Umvoti - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Cu	urrent Year 2012	13	2013/14 Mediu	m Term Revenue Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:	1,3			í i			ń			D.
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	_	-	-	-	-	-	_	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		_	_	-		_	_	-	_	_
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		_	_	_	_	_	_	_	_	_
Conditions still to be met - transferred to liabilities										_
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue			_	_						
Conditions still to be met - transferred to liabilities					- 3	-	_	_	_	_
Total operating transfers and grants revenue				_		_				
Total operating transfers and grants - CTBM	2			_			_	-	1	-
Capital transfers and grants:	1.3									
	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	_	-		-		_	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	1	- 1	-	_		-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	_		-	-	_	-	-	
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	- 1		-		_	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE			_	-		_	_	_	_	_
TOTAL TRANSFERS AND GRANTS - CTBM		_	-	_	_	_	_			_

References

<sup>1</sup> Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position, total recurrent grants revenue must reconcile to Budgeted Financial Performance 2 CTBM = conditions to be met

<sup>3.</sup> National Treasury database will require this reconciliation for each transfer/grant

KZN245 Umvoti - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	С	urrent Year 2012	113	2013/14 Mediu	m Term Revenue Framework	& Expanditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	+1 2014/15	Budget Year +2 2015/16
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government: Local Government Equitable Share		_	_	_		_	_		_	-
Other transfers/grants [insert description]										
Provincial Government:		-		-		-	-		-	_
Other transfers/grants [insert description]										
District Municipality:		_	_	_	_	_	_	_	_	_
[insert description]										
Other grant providers: [insert description]		-	-	-	-	_	-	-	-	-
Total operating expenditure of Transfers and Grants		-	-	-	-	-		-	-	-
Capital expenditure of Transfers and Grants										
National Government:		-	-		_	-	_	-	-	_
Other capital transfers/grants [insert desc]										
Provincial Government: Other capital transfers/grants [insert description]		_	-		-	-	_	-	-	-
District Municipality:		_	_	_	_	_	_	_	_	_
[insert description]										
Other grant providers: [insert description]		-	-			-		-	-	
Total capital expenditure of Transfers and Grants		-	-	-	-	-	_	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	S	-	-	-	_	-	_	_	_	_

References
1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN245 Umvoti - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	С	urrent Year 2012	113	2013/14 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government: Local Government Equilable Share			_	-	-		-	-	-	<u> </u>
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	_	_
Other transfers/grants [insert description]										
District Municipality:		-	-	-	_	-	-	_	_	_
[insert description]										
Other grant providers:		-	-	-	-	-	_	_	-	-
finsert description)										
Total Operating Transfers and Grants	5	-	-	-	-	-	-	-	-	-
Capital Transfers and Grants										
National Government:		-	-	-	-	-	_	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government: Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	_	-
District Municipality:		_	_	_	_	-	_	_	_	_
[insert description]										
Other grant providers:		-	-	_	-	-	-	-	_	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	_	-	_	
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	-	-	-

Reference

<sup>1</sup> Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

<sup>2</sup> Amounts actually <u>RECEIVED</u> not revenue recognised (objective is to confirm grants transferred)

<sup>3.</sup> Replacement of RSC levies

 $<sup>4. \</sup> Housing \ subsidies \ for \ housing \ where \ ownership \ transferred \ to \ organisations \ or \ persons \ outside \ the \ control \ of \ the \ municipa \ in \ for \$ 

<sup>5.</sup> Total transfers and grants must reconcile to Budgeted Cash Flows

<sup>6.</sup> Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Ç	urrent Year 2012	113	2013/14 Mediu	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality  Long-Term Loans (annuity/reducing balance)  Long-Term Loans (non-annuity)  Local registered stock  Instalment Credit  Financial Leases  PPP liabilities  Finance Granted By Cap Equipment Supplier  Marketable Bonds										
Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities										
Municipality sub-total	1	-	-	-	_	-	_	-	-	-
Entities  Long-Term Loans (annuity/reducing belance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Entities sub-total	1									
Entities sub-total	1	-	-	-	-	-	_	-	-	-
Total Borrowing	1	_		-	-		-	_	_	_
Unspent Borrowing - Categorised by type  Parent municipality Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Benkers Acceptances Financial derivatives Other Securities Municipality sub-total	1									
Entities  Long-Term Loans (annuity/reducing balance) Long-Term Loans (non-annuity) Local registered stock Instalment Credit Financial Leases PPP liabilities Finance Granted By Cap Equipment Supplier Marketable Bonds Non-Marketable Bonds Bankers Acceptances Financial derivatives Other Securities Entities sub-total	1									

References
1 Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN245 Umvoti - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yesl No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Pald (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of Institution & investment (C	1	Yrs/Months								Rand	housend
Parent municipality											
funtcipality sub-total											-
noties											
ntities sub-total										-	-
OTAL INVESTMENTS AND INTEREST	1										

Retirences
1 Total investments must reconcise to all nome in Table S416 for the Current year (if June)
2 List investments in eighty date order

KZN245 Umvoti - Supporting Table SA15 Investment particulars by type

Investment type		2009/10	2010/11	2011/12	Cı	urrent Year 2012	i13	2013/14 Mediu	m Term Revenu Framework	& Expenditure
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality Securities - National Government Listed Corporate Bonds Deposits - Bank Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificates of Deposit - Banks Guaranteed Endowment Policies (sinking) Repurchase Agreements - Banks Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities  Securities - National Government Listed Corporate Bonds Deposits - Bank Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificates of Deposit - Banks Guaranteed Endowment Policies (sinking) Repurchase Agreements - Banks										
Entities sub-total		-	-	-	_	-	-	_	-	_
Consolidated total:			_	-	_	_	_	_	_	_

References
1 Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN245 Umvoti - Supporting Table SA14 Household bills

Description		2009/10	2010/11	2011/12	Cur	rent Year 2012/	13	2013/14 Medi	um Term Reven	ue & Expenditur	re Framework
Randicent	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Monthly Account for Household - 'Middle Income	1			-		-		% Incr.			
Range'	l ' l										
Rates and services charges:											
Property rates		373.33	403.20	419.53	677.33	677.33		5.5%	714.58	786.04	864.64
Electricity: Basic levy		129.00	117.90	189.00	225.00	225.00		8.0%	243.00	267.30	294.03
Electricity: Consumption		554.50	676.40	814.30	961,00	961 00		8.0%	1 037.88	1 141.67	1 255.8
Water, Basic levy		004.00	010.40	014.00	301,00	30100		0.070	1 051.00	1 141.01	1 233.0
Water: Consumption											
Sanitation											
Refuse removal		89.40	98.34	108 20	108.20	108.20		5.5%	114 15	125.57	138.13
Other		00.15	30.04	100 20	100.20	100.20		0.070	114 13	167.71	150.12
sub-total		1 146.23	1 295.84	1 531.03	1 971.53	1 971.53	_	7.0%	2 109,61	2 320.57	2 552.63
VAT on Services		108.21	124.97	155.61	181.19	181.19		14.0%	295.35	324.88	357.37
Total large household bill:		1 254.44	1 420.81	1 686.64	2 152.72	2 152.72	_	11.7%	2 404.96	2 645,45	2 910.00
% increasel-decrease			13.3%	18.7%	27.6%		(100.0%)		-	10.0%	10.0%
				.,,,,,,			(1001070)			10.070	10,07
Monthly Account for Household - 'Affordable	2										
Range'				- 1			ĺ				
Rates and services charges:				- 1							
Property rates		268.33	289.80	297.73	485.33	485.33		5.5%	512.02	563.22	619.54
Electricity, Basic levy		129.00	117.90	189.00	225.00	225.00		8.0%	243.00	267.30	294.03
Electricity. Consumption		277.25	338.20	407.15	480.50	480.50		8.0%	518.94	570.83	627.92
Water: Basic levy		211.20	330.20	101,10	400.00	400,50		0.076	310,34	310.03	021,34
Water, Consumption											
Sanitation											
		00.40									
Refuse removal		89.40	98.34	108.20	108.20	108.20		5.5%	114 15	125.57	138.12
Other											
sub-total		763.98	844.24	1 002.08	1 299.03	1 299.03	-	6.9%	1 388,11	1 526.92	1 679.61
VAT on Services		69.39	77,62	98.61	113.92	113.92		14.0%	194.34	213.77	235.15
Total small household bill:		833.37	921.86	1 100.69	1 412.95	1 412.95	-	12.0%	1 582.45	1 740.69	1 914.76
% increasel-decrease			10.6%	19.4%	28.4%	-	(100.0%)		-	10.0%	10.0%
	3			2.20	2 (2	* 00	i				
Monthly Account for Household - 'Indigent'	, T										
Household receiving free basic services											
Rates and services charges;											
Property rates											
Electricity: Basic levy											
Efectricity; Consumption Water: Basic levy		190.09	200.73	241.61	285.25	285.25		8.0%	308.07	338.88	372.76
Water: Consumption											
Sanitation											
Refuse removal		49.40	58.34	00.00	00.00	00.00		5 CPV	74.05	70.44	
Other		49,40	28.34	68.20	68.20	68.20		5.5%	71.95	79.15	87.06
sub-total		239.49	259.07	309,81	353.45	262.40		7.5%	200.00	440.00	450.00
VAT on Services		33,53	259.07 36.27			353,45	-	7.5%	380.02	418.02	459.82
otal small household bill:		273.02	295.34	43.37 353,18	49,48	49.48		14.0%	53.20	58.52	64.38
% increase/-decrease		413.02	295.34 8.2%	19.6%	402.93 14.1%	402.93 0.0%	(100.0%)	7,5%	433.22	476.55	524.20
			0.4.76	(3.07)	14. (7)	V.V7s	(100,0%)		-	10.0%	10.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

Dorreinsten	0		0000000	4		Current Year	2013/14 Mediur	2013/14 Medium Term Revenue & Expenditure Framework	& Expenditure
TORAL DASO	2	structure where appropriate	01/6907	11/01/02	2011/12	2012/13	Budget Year 2013/14	Budget Year	Budget Year
xe inptions, reductions and rebates (Rands)									
la in tariffs									
rt nn:- ks as applicable		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(all in preshods)							
la te water tariffs									
TDICKS as applicable		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
le tricit/ tariffs									
rt blor ks as applicable		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(all in Diesholds)							







category
ģ
Tariffs
Service
13a
SA
Table
Supporting
=
Umvo
ZN245

Indicated	Describero	)od	Provide description of tariff	9000140	2040144	000000	Current Year	Framework  Framework	Framework	a rykalidiu
### ### #### #### ####################	Handingson	B	structure where appropriate	2003f10	110102	2011/12	2012/13	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year
90 obtains of a statement back as statement back	re serby rates (rate in the Rand)	-								7. 20102
# set de-month band # set	Residential properties									
## settle control of the control of	Res dential properties - vacant land									
### 15 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	Car holding									
15 - rot cled  commercial properties  commerc	Fat properties - use:									
Control and properly and a second a second and a second a	Farr properties - not used									
Communication   Communicatio	Indu Inal properties									
H. rest behind a first shring a first shring a first shring a first shring a first shring a first shring a first shring s	Business and commercial properties									
### district the filter forms of the filter fo	Con manal land - resutential									
1- the property   1- the pro	Con munal land - small holdings									
1- to broad and commercial   1- to broad and commercial   1- to broad and commercial   1- to broad and commercial   1- to broad and and an element   1- to broad and an element   1- to broad and a telebrate (Plants)   1- to broad	Con munal fand - farm property									
A color of the formation of the format	Con munal land - business and commercial									
Section   Control   Cont	Con nunal fand - other									
Interesticate In	Stat - owned properties									
Indestire tube of bown - serviced by the owney of a fredsh-bullon properties affects below the control of the owney affects below the control of the control	Mur pal properties									
In the company   It is not become in the company   It is not because   It is not   It is	Pub service infrastructure									
### Tardschuldhorn properties  ### Tardschuldhorn properties	Fin. iely owned lown; serviced by the owner									
Indictivulan properties   Indictivulan properties   Indictivulan properties   Indictivulan properties   Indictivulan properties   Indictivulan properties   Indictivulan	Salutrustiand									
15 000   1	Residution and redislubution properties									
15 000   1	Protected areas									
15 000   1	National monuments properties									
hondras         15 000	xe nptions, reductions and rebates (Rands)									
15 000   1	F esidential properties									
or exemption         degrants retaile or exemption           del grants retaile or exemption         2           retain plons         2           retain plons         2           retain plons         (describe stucture)           retain fact (And Schoods)         (fill in tresholds)           Block: (clkl)         (fill in tresholds)           Good (clckl)         (fill in stucture)           (gli in stucture)         (fill in stucture)	R 15 (00 Ihreshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15.0
s or exemption cial grants reballe or exemption ef rebara or exemption ners retrate or exemption rescriber (Rands/month) vacant land (Rands/month) life line lantif (c/kl) Block i (c/kl) Block i (c/kl) Block i (c/kl) Block i (c/kl) Rock cickl) Rock i (c/kl)	General residential rehate									
cial grants rebale or exemption ef rebare or exemption ners retrate or exemption  7 exemptions  7 exemptions  7 exemptions  8 code (Rands/month)  8 lat rate lantf (RA)  8 life line lantf (RA)  8 lock : (c/kl)  9 lock : (c/kl)  9 lock : (c/kl)  9 lock : (c/kl)  9 lock : (c/kl)	Inducent rebate or exemption									
ef rebar or exemption rest retrate or exemption  revemptions  revemptions  red fee (Rands/month) vacant land (Rands/month) life line lanff (c/kl) Block i (c/kl) Block i (c/kl) Block i (c/kl)  Rock i (c/kl)	Pen ioners/social grants rebate or exemption									
rers retrate or exemption  rest retrate or exemptions  xed fee (Rands/month)  vacant land (Rands/month)  flat rate fariff (c/k)  flat rate lanff (c/k)  Block i (c/kl)  Block c (c/kl)  Block c (c/kl)  Rock c (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)  Rock i (c/kl)	Ten porary relief rebate or exemption									
revemptions 2  red fer (Rands/month) vacan land (Rands/month) flat rate fariff (c/k) flat rate laniff (c/k) flat rate laniff (c/k) Block i (c/kl) Block i (c/kl) Block c (c/kl) Clock i (c/kl)	Eor a fide farmers rehate or exemption									
xed fee (Rands/month) vacant land (Rands/month) flat rate lanff (c/k!) flie line lanff (c/k!) Block i (c/k!) Block i (c/k!) Slock i (c/k!) (glands/month) Iflat rate lanff (c/k!) (glands/month) (glat rate lanff (c/k!)	t ther rebates or exemptions	2								
xed fee (Rands/month) vacant land (Rands/month) flat raie lanff (c/k/t) flie line lanff flock i (c/kl) Block i (c/kl) Block i (c/kl) Block i (c/kl) Rock i (c/kl)	faist tariffs									
xed fee (Rands/month) vacant land (Rands/month) flat rate lantf (c/k/t) flie line lantf flock i (c/kl) Block i (c/kl) Block i (c/kl) Slock i (c/kl) Rock i (c/kl)	Lonestic									
vacant land (Rands/month)  flat raile lantif (c/k/t)  life line lantif  Block i (c/kl)  Block i (c/kl)  Block i (c/kl)  Slock i (c/kl)  Slock i (c/kl)  Rock i (c/kl)	Base charge/fixed fee (Rands/month)									
Illatrate famil (cKt) life line tantif Block i (cRt) Block c (cRt) Block c (cRt) Slock c (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) Rock i (cRt) (cRt) (cRt)	Service point - vacant land (Rands/month)									
life line lantif  Block i (c/kl)  Block i (c/kl)  Block i (c/kl)  Slock i (c/kl)  Slock i (c/kl)  Slock i (c/kl)  Slock i (c/kl)  Z  Interpretate in in in in in in in in in in in in in	Wal usace - flatrate tanff (c/k/)									
Block : (c/kl) Block : (c/kl) Block : (c/kl) Block : (c/kl) Stock : (c/kl) (c/kl) (c/kl)	Wat usage life line land		describe structure)							
Block 2: (c/kl)  Block 4: (c/kl)  Block 4: (c/kl)  Sock 4: (c/kl)  Red fee (Rands/month)  vacant land (Rands/month)  lifat rate lantf (c/kl)  (ig 1 c/kl)	Wai usage - Block † (c/kl)		(fill in thresholds)							
Block 5 (c/kl)  Block 4 (c/kl)  Sock 6 (c/kl)  Xed fee (Rands/month)  Vacant land (Rands/month)  Iflat rate lantf (c/kl)  (ige - Block 1 (c/kl)	Wat usage - Block ? (c/kl)		(fill in thresholds)							
Block : (c/kl)  xed fee (Rands/month) vacant land (Rands/month) lifat rate tanif (c/kl) (ige - Biock 1 (c/kl)	Wat usage - Block > (c/kl)		(fill in thresholds)							
2 xed fee (Rands/month) vacant land (Rands/month) flat rate tantf (c/kt) rge - Block 1 (c/kt)	Wat = usage - Block & (c/kl)		(fill in thresholds)							
xed fee (Rands/month) vacant land (Rands/month) flat rate lantf (c/kt) trge - Brock 1 (c/kt)	( ther	2								
nargerfixed fee (Rands/month) point - vacant land (Rands/month) railer - flat rale lanff (c/kg) tin charge - Brock 1 (c/kl)	fa-te water taniffs									
nth)	l'omestic									
	Bits charge/fixed fee (Rands/month)									
	San e point - vacant land (Rands/month)									
	Wa∷e water - flat rate taniff (c/ki)	Ì								
	Volt hetric charge - Brock 1 (c/kl)		fill in structure)							

C ther	2		
le tricity tariffs I omestic			
Basic charge/fixed fee (Rands/month)			
PBf		(how is this argeled?)	
Life inetailf-meter		(describe structure)	
Life une tanff - prepaid		(describe structure)	
Fial rate tanff - meter ic/kvh)			
Fial :ate tanti - prepaid(c/kwh)			
Mel (BT Block 1 (r lkwh)		(fili in thresholds)	
Metril - (BT Block 2 (r fkwh)		(fill in thresholds)	
Mel. 1- IBT Block 3 (r lkwh)		(fill in thresholds)	
Mel. r - IBT Block 4 (r/kwh)		(fill in thresholds)	
Mel. I - IBT Block 5 (r/kwh)		(fill in thresholds)	
P. er aid - IBT Block 1 (c/kwh)		(fill in thresholds)	
P. e. ad - IBT Block 2 (c/kwh)		(fill in thresholds)	
Fig. ad - IBT Block 3 (c/kwh)		(fill in thresholds)	
Piet aid - IBT Block 4 (c/kwh)		(fill in thresholds)	
Pier id - IBT Block 5 (c/kwh)		(fill in thresholds)	
( ther	2		
la te management tariffs			
[ omestic			
Sire at cleaning charge.			
Binsin charge/fixed fee			
8ले िग - once a week			
250; bin - once a weel			
in the contract of the contrac			
It order thes are not rated or zero rated this must be indicated as such	e pare	as such	
Pilase in puride pletailed dissortions on Sheet SA136			



(Jeal)
get y
(bud
-
gon
cate
à
rates
perty
Pro
A12b
ŝ
Table
upporting
Ŝ
Umvoti
KZN245

	Ref		Comm.		service infra.	peumo	Informal	land	B(2)(n) (note	Areas	Monumits	benefit	Props.
Budget Year 2013/14						TOWUS	Settle		=			Organs.	
Valuation:													
No of properties													
No. of sectional bile property values No. of unreasonably difficult properties \$7(2).													
No. of supplementary valuations													
Supplementary valuation (Rm) No of valuation fell amongments													
No. of objections by rate-payers													
No. of appeals by rate-payers													
No. of appeals by rate-payers finalised	,												
No of successful objections No of successful objections > 10%	יט מי												
Estimated no. of properties not valued	•												
Years since last valuation (select)													
Frequency of valuation (select) Method of valuation used (select)													
Base of valuation (select)													
Phasing-in properties \$21 (number)													
Comb nation of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is parence rated by uniform ratewanable rate? Valuation radiothers													
Valuation reductions-public infrastructure (Rm)													
Valuation reductions-nature reserves/park (Rm)													
Valuation reductions-mineral rights (Rm) Valuation reductions-mineral rights													
Valuation reductions-bublic worship (Rm)													
Valuation reductions other (Rm)	2												
Total value used for ratio (Rm)	Œ												
Total land value (Rm)	ی د												
Total: alue of improvements (Rm)	9												
Total rearket value (Rm)	ی												
Rating:	~												
Rate revenue budget (R '000)	,												
Rate revenue expected to collect (R'000)	,												
Experieu casii collection rate (%) Special rating areas (R'000)	4												
Rebates, exemptions - indigent (R'000)													
Rebates, exemptions - pensioners (R'000)													
Rebates, exemptions - botter (R'000) Rebates, exemptions - other (R'000)													
Phase in reductions/discounts (R'000)					H								
Total rebates exemptos reductos discs (R'008)													

References

1. Land 4. Assistance Act. Restitution of Land Rights. Communual Property Associations

3. Land 4. Assistance Act. Restitution of Land Rights. Communual Property Associations

3. Average are - centris in the Rand Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Includi- arrears collections

5. In favour of the rate-payer

6. Providi- relevant information for historical comparisons

KZN245 Umvoti - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Retinate Bit Source Propertyrate: probable Scribbing Charges Propertyrate: probable Scribbing Charges Propertyrate: probable Scribbing Charges Propertyrate: probable Scribbing Charges Propertyrate: probable Scribbing Charges Propertyrate: probable Scribbing Charges Proceedings of the Propertyrate Proceedings Charges Proceedings Charges Proceedings Charges Proceedings Charges Proceedings Charges Proceedings Charges Proceedings Proceedi	Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - BUDGET AND TREASURY OFFICE	Vote 3 - PLANNING AND DEVELOPMEN	Vote 4 - HEAL7H	Vote 5 - COMMUNITY AND SOCIAL	Vote 6 - HOUSING	Vote 7 - PUBLIC SAFETY	Vote 8 - SPORT AND RECREATION	ENVIRONMENT	Vote 10 - WASTE MANAGEMENT	Vote 11 - ROAD TRANSPORT		Vote 13 - OTHER	Vote 14 - CORPORATE SERVICES	Vote 15 - [NAME OF VOTE 15]	Total
Property raises : Property raises : Property raises : Property raises : Property raises : Property raises : Property raises : Property raises : Property raises : Property : Pro	R thousand	1.			T						Thorcorion							
otal Revenue (excluding capital transfers and contribute  spandature BY Type  Employee related costs  Remuneration of councilors  Dest ingestment  Dest ingestment  Dest ingestment  Paractic charges  But yurchares  Other materials  Contracted service  Intensive and gracts  Other experialure  Other experialure  Other experialure  United of the service	Emerus By Source Property rates Property rates Property rates Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen and charges Sen and charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charges Sen an charge Sen an charges Sen				T								- 24					
Implication (Included Companies Comp	stal Revenue (excluding capital transfers and con- spenditure BY Type Employer relead costs Remuneration of soundains Debt imperiment Debt imperiment Dept capitals acret imperiment France charges Contented to the content of the con	tributi															-	
Consequence of the capital transfers &	urplumt@effoit) Transfers recognised - capital Contributions recognised - capital Contributed assets		-										-	-		-		

Importable on References
1 Departmental columns to be traced on municipal organization structure.

	Supp	2019003	201001	zninz		Custors To	e artans		2913214 <u>(double</u>	Torus Recorde	& Esperather
Oveniption.	Rel	Audited	Audited "	Audiod	Original	Adjusted	Fell Tea	Pro-said	Budget Text	Engarenti Budget Total	Berlyn Yes
Literatural Evision literatura		Outreme	Outcome	Oudeome	Shelget	Bedart	Foresest	0 add 0 day	2913714	v1 (01 dt) 5	+2 (01816
zoretz zatea Tona Overanto Bates	1	31404	(192	24 500	ಜ್ಯ	2-227	17 827		29 007	202.8	22
htt: 9 de utve + armjothe litel Prognetij Railes		\$1.000	13.564	12 739	F 853 16 179	7 373 18 890	7.375 989.90		715 29-61	E 150 22 090	23 14
Total Streets - niveletalla cressus Total Streets streetses - sincheste creenus to il disease of acapano	1	29 (21)	200	5.23	# 225	#197	26 870		221	\$7.526	81
Not Service oblagos - stratifolity revenue		28 276	24912	42 433	all 235	4111	48 130	-	82.091	£1 £29	E3 27
erde e shindere - prekse nergoge Total Service Charges - artist reviscus de priference fungame	5				i	1					
Mrt Sattler shappy - region servence			W-	brahe a		!					
Total Service Charges - Service Coyunus					1	1					
Not Service obseques - sandatana correcue			-		- !	. !	-			-	
Total reference - column recordum Total reference removes reserves		1219	15,1	\$290	5 529	5.847	5.84		170	0.075	7 10
inte tradit revenue In 1 i Farance Faragure Jint Service sharges - colone revenue						1					
And Service obseques - colone reviews then Services by secure		4339	4728	5 290	0.151 ;	1.40	5 495	- 6	179	4.301	1 100
Let the reason by Lactor		100	1001	621	111	111	129		- 10	. 190	- 2
	. 1										
	1					1					
						and and and and and and and and and and					
	,				i						
Listed Other Services	i.	1 125	2 207 1	141	m m	119	119	-	ın	199	
TPENDITURE (TEMB): Neferty colored exists											
Bonc Selectors and Mingare Foreign and UF Controllers	1	17 #32 2 #44	26 Par. 4 464	29 525 3 509	33 471 1436	26 908 47 41	(0.500 83.61		17 E9	118	#10 250
Medical Ad Corbbitors		809 579	999 271	1190	2164	1291	1251		312h	100	237
Fortymerze Bosus	ţ.										100
After sehale Adverse Enthrom Adverses		1.03	1528	2.012	3 42	2 207	2 267		10%	10%	286
Housing Alturensors  (this banelite and alturensus)		152 152	1.876	258 11F	770	(JF (JF)	2.5° 1.471		1.56	130	29
Payments or tour of bours larry not now number		.000	371	1.42	227	12	2121		30 139	11.0	15
Post-entracement benefit economicos such dedat		25 286	22 819	22 621	42 753	41739	49 199		59 197	63 510	1011
Upp Emmisses contractories to PPE stall Employee related contra	1	22 194	29 819	27 239	1 107 46 140	41 409	41.409		98 893	E3 189	61.65
erkilofenn.reramiret.st setal											
otal Contributions recognised - supilist percelation & seed impairment		-		-	î i	- 1	- 1	-	-		
Degrecation of Property: Plant 8. Equipment Lyene arrogination		14/04	114	14.00	21667	21234	2/29		2130	232	27.66
Explail asset implairment Explainasses introducing from inscalation of EEE	10										
dal Depresiation & secot Impairment	1	14667	16 775 5	16 823	29 29 [	31 316	\$1 \$18	- 1	21281	55 245	82 44
ill probases Electron But Preumen		19 ( 30	EP	2900	210	3100	(310)		37.00	2950	2.70
Major Bulk Purphysians and halfs purchases	1	171-0	22 679	29 004	40 100	24 000	34 000		-	20 560	4 24
Confice and accepts Confice and gardy		100	15%	160	2599	190	189		170	210	232
Ten-cash transfers and grade	,		1 230	1 103	210			-	170	280	
tal laneters and grants primated protests	'	1574	- 200			1100	1111	100		-150	110
Entries despise des by consuct		Higeli	6.65	71.509	2400	21624	1666		1970	213.6	3340
and Adar	1	11 211	19 854	11.973	6139	21614	28694		D100	2006	210
Alberdises in organic of state Directors		,									
Miles Swipters											
		1130	11.062	1129	6479	2166	21866		10.000	21.06	23 6 8
Oto .				1000							
Ter tol creticated center bell-products its lare											
The Colorador Service bediencether its Love Colorador Service Colorador de discriptoridor											
The contracted contract to the		- 62	- 81	Ab	10	553				0.00	
The and a continuous and a continuous and a continuous and a factor of the continuous and a	1	123 14388	A11 19-128	31 (H)	10)	81.0	1110		1,70	2101	0.0
The organization of the control of t	120	1,000	11-C3	3110		61.0	41.0		1, 85	P-C+	ne
The and a continuous and a continuous and a continuous and a factor of the continuous and a	14	1,000 1,000	Act to-ca	360 3710		81.0	neg		1,75	P-C*	D.E.
The organization of the control of t	4	11188 (5)	Ail b-ca	320		81.0	nee		1.75	240*	ne
The ordered corber to discontinuous by Euro Oracini sore European Corporation Communities Section (Communities Section (Communities )	40	1,1300	All bres	3120		61.0	are		1,31	2-0-	ne
The distribution before the Committee In East Faculty Law Committee in the planning Committee Section pages	4.	(2)- 1,1388	Ail BYCS	31510		01.0	nee		1.00	200	D.E.
Type  of the security of the s		20 1138 1138	A1 1973	JEMO		610	410		A PK	200	ne
The of seculation is excluded in section of a seculation in seculation in the control of the con	1	1,100	t-o	2024	3199						nin
Type  of the security of services  for the content of services  Content of the co	1 2	1,100	t-o	2024	3199						
Type of the second services on the second services on the second services on the second services of the second services of the second services of the second services of the second services of the second services of the second services of the second services of the second services of the second s	1.	32-51	849	Te.Mo	3199	# MI	244		, a pa	io	nip
Type of described sombles that State (Thomas See Carbonius St. State (Thomas See Carbonius St. State (Thomas See Carbonius See C	1	1,100	t-o	2024	3199						

Edition

All the control of the cont

KZN245 Umvoti - Table A10 Basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Cur	reni Year 2012)	13	2013/14 Medium	Term Revenue Framework	& Expenditure
<u> </u>		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budgel Year 2013/14	Budget Year +1 2014/15	Budget Yea +2 2015/16
lousehold service targets	1						*****			
<u>Water:</u> Piped water inside dwelling	1	6 934	6 934	6 934	9 619	0.640				
Piped water inside yard (but not in dwelling)		6 431	6 431	6 431	3 0 13	9 6 1 9				
Using public tap (at least min.service level)	2	4 207	4 207	4 207	ŀ					
Other water supply (at least min.service level)	4	1 778	1778	1 778	377	377				
Minimum Service Level and Above sub-total	" [	19 350	19 350	19 350	9 996	9 996	_			
Using public tap (< min.service level)	3	226	226	226	3 330	2 230				
Other water supply (< min.service level)	4	1 667	1 667	1 667	1 738	1 738				
No water supply		4 778	4 778	4 778	11 243	11 243				
Below Minimum Service Level sub-total	1	6 671	6 671	6 671	12 981	12 981				
otal number of households	5	26 021	26 021	26 021	22 977	22 977	-			
	ľ	20 021	20 021	20 00.	25 011	65 711		_	_	1
anitation/sewerage:										
Flush toilet (connected to sewerage)		B 036	8 036	0 036	2 495	2 495				
Flush toilet (with septic tank)		2 440	2 440	2 440	6 371	6 371				
Chemical toilet		195	195	195	1 242	1 242				
Pit toilet (ventilated)		3 582	3 582	3 582	3 344	3 344				
Other toilet provisions (> min.service level)		3 355	3 355	3 355	5 839	5 839				
Minimum Service Level and Above sub-total		17 608	17 608	17 608	19 291	19 291	-	-	-	
Bucket toilet		98	98	98	969	969				
Other toilet provisions (< min.service level)		2 772	2 772	2 772	261	261				
No toilet provisions		5 540	5 540	5 540						
Below Minimum Service Level sub-total		8 410	8 410	8 410	1 230	1 230	-	-	-	
otal number of households	5	26 018	26 018	26 018	20 521	20 521	-	-	_	
nergy:										
Electricity (at least min.service level)	l i	11 882	11 882	11 882	15 907	12 069		1		
Electricity - prepaid (min service level)		657	766	,,,,,,		12 000				
Minimum Service Level and Above sub-total		12 539	12 648	11 882	15 907	12 069	_			
Electricity (< min service level)		12 333	12 040	11002	10 301	12 003				
Electricity - prepaid (< min service level)										
Other energy sources										
Below Minimum Service Level sub-total				_			_			
otal number of households	5	12 539	12 648	11 882	15 907	12 069	-		_	
		15 440	12 040	11 002	10.901	12 009	-	_	_	
efuse:										
Removed at least once a week		3 500	3 500	3 500	6 794	6 794				
Minimum Service Level and Above sub-total		3 500	3 500	3 500	6 794	6 794	- "	-	_	
Removed less frequently than once a week					718	718				
Using communal refuse dump					369	369				
Using own refuse dump					14 372	14 372				
Other rubbish disposal					444	444				
No rubbish disposal					4 585	4 585				
Below Minimum Service Level sub-total		-	-	-	20 488	20 488	-	-	-	-
otal number of households	5	3 500	3 500	3 500	27 282	27 282	-	-	-	
ouseholds receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per mont	h)	461	571							
Refuse (removed at least once a week)		283	229							
osl of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per mont	h3									
Refuse (removed once a week)	·									
olal cost of FBS provided (minimum social packag	e)	-	-	-	-	-	-	-	-	
	1									
ighest level of free service provided Property rates (R value threshold)		350	1 202							
		369	1 222							
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)				i						
Electricity (kwh per household per month)		461	571					10		
Refuse (average litres per week)		283	229							
evenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		369	1 222							
Property rates (other exemptions, reductions and										
rebates)		8 859	7 175							
Water		0 000	1117							
Sanitation										
Electricity/other energy		461	571							
Refuse		283	229							
		263	229							
Municipal Housing - rental rebates	c									
Housing - top structure subsidies Other	б									
Other of the services provided (lotal										
cial package)		9 972	9 198	_						
		4 615	4 170	-						

References
1 Include services provided by another entity, e.g. Eskom
2 Stand distance <= 200m from dwelling

<sup>3.</sup> Stand distance > 200m from dwelling

<sup>4</sup> Borehole, spring rain-water tank etc.
5. Must agree to total number of households in municipal area.

<sup>6.</sup> Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

KZN245 Umvoti - Supporting Table SA30 Budgeted monthly cash flow

R thousand  Ceah Receipte By Source Property rates Property rates - penalties & collection charges Service charges - electricity revenue Service charges - electricity revenue Service charges - serulation revenue Service charges - saniation revenue Service charges - user Service charges - user Contract charges - user Contract charges - other Ronale of discrities and equoment Interest earned - external investment Interest earned - external investment Interest earned - outstanding debtors Dividends received Finas Contractes and permuls Aparicy services Cash Receipts by Source Other Cash Flows by Source Other Cash Flows by Source Transfer receipts - capital Contributions recognised - capital & Contributied assets Proceeds on disposal of PPE	August													FIRMBWOLK	
ollection charges  were were nue nue nue evenue nue nue nue nue nue nue nue nue nue		st Sept.		October	November	December	January	February	March	April	May	June	Budget Year	Budget Year	Budget Year
Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits			1	1	1	1		1		1					1 C 167 07 7 .
Decrease (Increase) In non-current debtors Decrease (increase) other non-current receivables Decrease (increase) or non-current investments Total Cash Receipts by Source Cash Payments by Type Embloyee felaled costs		ı		1	1				I .		1	1 1 1 1	E .		•
Retruveration of councillors Furance charges Bulk purchases - Electricity Bulk purchases - Water & Sewer Other materials Contracted services Transfers and grants - other municipalities Transfers and grants - other Other expenditure Cash Payments by Type			1	1	1	1	1			l	1		E ;	1	1
ants by Type												111			
Total Cash Payments by Type  NET INCREASEUDE PREASENIN CASH HELD				1 1	1	1	1		1		1	1	1	t	1
		ıı	1 1	1	1	1	1	1	' '	1 1	1 1	1	1	1 1	1 1

KZI 245 Umvoti - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref						Budget Year 2013/14	ar 2013/14						Medium Ter	Medium Term Revenue and Expenditure Framework	xpenditure
R'h usand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year	Budget Year +1 Budget Year +2	Budget Year +2
Cap al Expenditure - Standard	-														2	010107
F ecutes and council		1	1	1	1	1	1	1	1	I	1	1	ı	1	1	ı
B doet and treasury office													ı	1		1
C ripornte services													1 1	1 1		
C m munity and public safety		1	1	1	1	1	1	1	1	1	•	,			E 1	
C immunity and social services																
St ort and recreation													(			
P blic : afety													1	1		
H usin i													ı	1	-1	1
H:alth													ı	1	0	
E or omic and environmental services		1	1	1	1	1	1	1	1	1	•	1	1	1	; I	1
Pinning and development													1	J	3	
R adtimisport	_												1	1	्रा	
E viroi mental protection													1	J	3	1
7 na ng services		1	I	1	1	1	1	1	1	1	1	1	1	1	1	1
E chiciy													ı	ı	ţ	í
A 16													ı	ı	.1	1
A Isle vater management													ı	ı	1	i
waste lanagement	_												ı	1	1	1
													I	1	1	1
Lote Cipital Expenditure - Standard	7	1	1	1	1	1	1	•	1	1	1		1			ı

1. It shows be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates.
2. The Report Expenditure must reconcile to Budgeted Capital Expenditure

KZI 245 Umvoti - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

	Ref						Budget Y	Budget Year 2013/14						Medium Te	Medium Term Revenue and Expenditure Framework	Expenditure
Rih usand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year	Budget Year +1	Budget Year +1 Budget Year +2
Maji <u>Year expenditure</u> to be appropriated   Viell-EKFCUTIVE AND COLMOIL	-															
V ie 2 · B JOGET AND TREASURY OFFICE													ı	1	1	i
V :e 3 · P . ANNING AND DEVELOPMENT													1 4	1 1	1 1	(i.)
V to 1. HEALTH													1	ı	1	ı
V TE 3 - C JAMINON I T AND SOCIAL V TE 3 - H 21 ISING													1	1	1	9
V te 2 P BLIC SAFETY													1	ı	I	I
V re 3 - S-ORT AND RE DREATION													I	I	I	i
V 16-3 - ENVIRONMENTAL PROTECTION													1 1	1 1	1	1 1
V is 10 - WASTE MANAGEMENT													1	1	1	Ē
V P 14 - 1 COAD IKANOFUKI													ı	1	1	1
													1	ı	ſ	ĺ
V P. 18 F. CORPORATE SERVICES													ı	ı	1	1
V 19 15 TAME OF VOTE 151													ı	ı	I	i
Cap at multi-year expenditure sub-total	2	1	1	1	•								1	1	1	1
	1						I		1		•	I	ı	•	1	•
Sing the ear expenditure to be appropriated  V of the APPROPRIATION OF INTERPRETATION																
V 16.2 - BUDGET AND TREASURY OFFICE													655	655	1 000	1 5
V 'e 3. P ANNING AND DEVELOPMENT													701	791		ne
V to 1. HEALTH													1	1 1		
V. 'e. 5 - C. DMMUNITY AND SOCIAL													649	649	1	
													ſ	1	ı	ı
V 'e ' F BLIC SAFETY													2 726	2 726	400	400
													2 100	2 100	2 100	100
V 16 3 - E TVIKONMENTAL PROTECTION													1	I	1	ı
													ı	1		1
V F II - CAU IKANSFOKI													18 028	18 028	12 928	1
													4 950	4 950		40
													1	ı	1	ι
V P. 14 * CAPONALE SERVICES V P. 15 * NAME OF VOTE 151													363	363	ŧ	r
Cap al single-year expenditure sub-total	2	'	•	1			1	'	1	1		•	29 653	29 653	27 528	290
Tota Cipital Expenditure	2	1	1	ı	1	1	and the second s	1	1	1	1	1	29 653	29 653		290

 $R^{i} \frac{t_{i}}{1} = \frac{1}{N}$   $\frac{d}{d}$   $\frac{d}$ 

_
d classification)
(standarı
nd expenditure
ily revenue an
geted month
SA27 Bud
ng Table
<ul> <li>Supporti</li> </ul>
Umvoti -
ZN245

	Ref						Budget Year 2013/14	ar 2013/14						Medium Ter	Medium Term Revenue and Expenditure Framework	Expanditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year	Budget Year
Revenue - Standard														*10107	CI#10711	11/01/07 74
Governance and administration Executive and council		1	1	1	1	1	)	1	1	F	ı	1	96 470	96 470	113 792	140 459
Budget and treasury office													DA 861	64 851	111 624	420 470
Corporate services													1808	1608	1865	20 420
Community and public safety		ı	ı	1	1	1	1	1	ı	1	1	1	3 600	3,600	3 957	4 350
Community and social services													1 200	-		4 4
Sport and recreation													5.6	C77	1343	14/0
Public safety	_												3000	34	n d	CO
Housing													5 300	2305	2535	2788
Tesa T													ð.	SE.	R	21
Economic and environmental services			-										1 0	1 1	) (	
Planning and databarmant						4	1	1	1	1	1	t	3 155	3 155	3 470	3817
Dead fraggered													14	14	15	
Addu danspul													3 141	3 141	3 455	3 800
Environmenta protection													ī	•	ı	
Irading services		1	ı	ı	1	1	ı	1	ı	1	1	1	71 190	71 190	78 028	85 529
Electrically (													65 391	65 391	71650	78 512
Water													1	ı	ı	
Waste water management													'	ı	1	
Waste management													E 700	6 700	0500	4
Other													86 J C	88/0	63/8	/10/
Total Revenue - Standard													2 290	2 290	2 450	2 622
Non-State Constant		ı	,		(1)		1.40		Li	1.1	ı į	(1)	176704	176 704	201 698	111 952
Covernance and administration																
Executive and control			,	t	1	1	t	ı	ı	1	1		79 895	79 895	86 012	92 414
Condens and construction													23 326	23 326	25 124	27 059
budget and lleasury office													29 197	29 197	31 432	33 847
Corporate services													27 372	27 372	29 455	31 508
Community and public safety		1	ı	ı	1	1	1	ı	ı	1	1	1	25 968	25 968	27 807	29 722
Community and social services													4 435	4 435	4 756	5 072
Sport and recreation													4 944	4 944	5312	5 688
Public safety													16 221	16 22 1	17 339	18 535
Housing													277	277	310	337
Health													8	8	6	
Economic and environmental services		1	•	1	١	1	ı	1	1	•	1		22 921	22 921	24 631	26 152
Planning and development													2 041	2 241	4 703	A E E
Road transport													1400	140 0	4 223	7 7
Environmental profession													19 000	000 61	20 406	71000
Treating partitions													1	1	1	1
daming say whee		,	ı	1	1	ı	1	1	1	1	ı	1	74531	74 531	80 295	86 680
Heckel													64 199	64 199	69 250	74 792
A POLICE TO THE													ı	1	ı	
wasie waier management													170	170	89	26
Waste management													10 162	10 162	10 956	11 791
Other													1	1	1	
Total Experione - Standard		1	t	1	ı	1	1	l	ı	1	I	1	203 314	203 314	218 745	234 967
Surplusf(Deficit) bafore assoc.		1	t	1	1	1	1	1	1	'	1	١	(26 610)	(26 610)	(17 046)	1 809
Share of surplust (deficil) of associate																
Surplus/(Deficit)	7	ŀ											1	1	1	

relevences 1 Sumbus (Delicit) must reconcile with Budeted Financial Performance

vote)	
(municipal	
expenditure	
e and	
y revenu	
monthly	
Budgeted	
SA26 B	i
Table S	
Supporting	
5 Umvoti	
KZI 2:15 Um	

July August Sept. October November December July Reforming Reformi	Description	Ref						Budget )	Budget Year 2013/14					Medium Te	Medium Term Revenue and Expenditure Framework	Expenditure
SURY OFFICE SURY OFFICE ATTOM	R Ih usand		July	August	Sept.	October	November	-	January	February	April	Мау	June	Budget Year 2013/14	Budget Year +1 Budget Year +; 2014/15 2015/16	Budget Year +; 2015/16
SURV OFFICE  SURV	KEV 10 3 DY VOIG V :e 1 · E (ECUTIVE AND COUNCIL														m	e.
STATION   STAT	V. R. 2 - B. JDGET AND TREASURY OFFICE V. R. 3 - P. ANNING AND DEVELOPMENT												95 514	95.6	1126	139 1
ATTON FOURTES  SITE OF MALE  ATTON FOURTES  STATE  ATTON FOURTES  STATE  ATTON FOURTES  STATE  ATTON FOURTES  STATE  ATTON FOURTES  STATE  ATTON FOURTES  STATE  ATTON FOURTES  STATE  ATTON FOURTES  STATE FOURT FOURTES  STATE FOURT	V ie 1-HEALTH												<u>4</u>	4	Ω ι	)   
FOUR ENT TO THE PROTECTION FOR ENT TO THE PR													1 223	_	-	1
ATION ROTECTION ROTECTION FOR THE PARTY OF T													19	1 400	20	21
NOTECTION  T  A 1/0ES  SI  T  T  T  T  T  T  T  T  T  T  T  T  T													54			
100   100													1	ı		1
Copyright   Copy													5 799			
Continued   Cont													3 141	3 141	3 455	3 800
The state   The													2 290			
TODAISING TOOLOG TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TODAISING TOOLOG TODAISING TODAISING TODAISING TODAISING TOOLO	V P 14 ORPORATE SERVICES												096	096	1 172	1 286
OCIAL  SURY OFFICE FILE OF MENT  ATION  ROTECTION  FOR THE CONTRACTOR AND A COLOR AND A CO	Total Discourse No. Works												1			I
SURY OFFICE ATION ROTECTION FOR T  ATION ROTES SI A	Exp. to fure by Vote to be appropriated		1	ı	1	I	1		'				176 706	176 706	201 700	236 775
SURY OFFICE ALPAMENT OCIAL ATION FOTE TION FOT													23 326	23 326		27 059
ATION  ATION  FOR THE STATE OF													29 197			33 846
ATION ROTECTION FOR THE COLOR													3 841	e	7	4 522
ATION ROTECTION FOR THE PROPERTY OF THE PROPER	· a												06			96
ROTECTION ROTECTION FINITE T T T T T T T T T T T T T T T T T T	, 0												4 435	4	4	5073
ROYECTION ROYECTION FINA FINA FINA FINA FINA FINA FINA FIN													112	2//2		337
FOTECTION  FINAL TRANSPORT OF THE PROPERTY OF													77761		5312	18871
I I I I I I I I I I I I I I I I I I I																1000
I I I I I I I I I I I I I I I I I I I		_											10 332	10.332	11 045	11 888
AVCES													19 079			21 629
													64 648			75 335
													1	1	I	I
													27 372	27 372	29 455	31 508
	Total C monditum htt Mode												1			
	rote E pentitude by vote	_	1	ı	1	1	1	1	1				203 313	203 313	218 744	234 966
	Surj us ((Deficit) before assoc.		1	1	1	1	1	1	1	1			(26 607,	(26 607)	(17 044)	1 809
	T GRION												-		I	1
California de constante de cons	A "It tipb: to minorilles S at of complicit designs of accounts												1	I	ı	1
Surf ut (Deficity)	Suri us (Deficit)	-		1	1	1	'	1		1			708.607	(28.607)	(17.040)	1 800
													150 001			200

expenditure
revenue and
monthly
Budgeted
<b>SA25</b>
Table
Supporting
Umvot
KZN245

Description	Ref						Budget Year 2013/14	2013/14						Medium Ter	Medium Term Revenue and Expenditure Framework	Expenditure
Rihousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1 Budget Year +2	Budget Year
Revenue By Source	H													4012014	CI #107	9176175
roperty rates													20 461	20 461	22 098	23 866
roperty rates - (*enalties & collection charges													1 330	1 330	1 436	1 551
enine charges electricity revenue													52 291	52 291	27 520	63 272
andre characterinalism resource													ı	1	I	1
was charges salikation revenue													l	ł	l	I
el vice changes l'elluse l'evenue													5 790	2 790	6 369	2 006
elyce charges curser													872	872	929	1 055
ring of parameters and equipment													3 032	3 035	3 2 4 5	3 472
													2 700	2 700	2 970	3 119
lerest earned - outstanding deblors													183	183	201	211
Daniel de l'acelme													1	ı	1	
nes													804	804	884	973
ences and bei mits													2 045	2 045	2 250	2 475
Jency services													1110	1110	1221	1 343
ansfers recognised - operational	_												67 053	67 053	81869	106 100
her revenue	_												171	171	180	209
eins on disposal of PPE													10	10	#	
Total Revenue (excluding capital transfers and contribution	oitio	I	1	1	t	1	1	t	1	ı	1	1	157 853	157 853	181 223	214 663
Expenditure By Type																
t mplayee related costs													58 893	58 893	63 180	67 592
t emuneration of councillors													6 272	6 272	6 692	7 141
r eor impearment													3 180	3 180	3 498	3 848
t epreciation & a sei Impairment													21 251	21 251	22 362	23 445
and the second s													1	I	ı	
uk purnases													37 000	37 000	39 960	43 200
With High lab													1	1 3	1	
יוווי מרובת אבן אורבי													28 913	28 913	31 342	33 849
ansiers and grants	_												1910	1910	2 063	2 228
arel experialities													45 892	45 892	49 529	53 539
Total Expenditure													1 0000	1 70 000	1 000	
					'				1	1	1	•	115 507	115 SU2	979 917	734 647
Surplus/(Deficit)		ı	1	1	ı	1	1	1	1	1	ŝ	1	(45 458)	(45 458)	(37 403)	(20 179)
ansters recognised - capital													18 851	18 851	20 359	21 988
ontributed accose													ı	l	l	
Surplus/(Deficit) after capital transfers &													1	1	1	
contributions		I	1	1	I	1	1	ı	1	1	ı	1	(26 607)	(26 607)	(17 044)	1 809
axation													ı	1	ı	1
tributable to minorities													ı	1	1	ı
name of sumplus/ (deficit) of associate													1	1	9	
Surplustineth	-	ı	1	•					1				175 RN71	(76,607)	147 0441	4 900

Ref. ences 1. 3. inplus (Deficit) must reconcile with Budgeted Financial Performance KZN245 Umvoti - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2011/12		Ct	urrent Year 2012	213	Bi	idget Year 2013	114
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract	Positions	Permanent	Contract
Municipal Council and Boards of Municipal Entities	1/11									
Councillors (Political Office Bearers plus Other Councillors)										
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3									
Other Managers	7									
Professionals		_	-	-	_	-	_	_	_	_
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Waler								l l		
Sanitation								i i		
Refuse										
Other										
Technicians										
Finance		_	_	_	_	_	_	-	_	-
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators										
Elementary Occupations										
TOTAL PERSONNEL NUMBERS	9 _	-	-	-	_		-	-		
% increase					_	-	W -	_	-	-
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

#### References

- Positions must be funded and aligned to the municipality's current organisational structure
- 2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
- 3 s57 of the Systems Act
- 4. Include only in Consolidated Statements
- 5. Include municipal entity employees in Consolidated Statements
- 6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
- 7. Managers who provide the direction of a critical technical function
- 8. Total number of employees working on these functions

KZN245 Umyoti - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	i I	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		No.		1.				2.
Councillors	3					<u>!</u>	<u> </u>	
Speaker	4							_
Chief Whip						Section 1		_
Executive Mayor		i l						_
Deputy Executive Mayor								_
Executive Committee								_
Total for all other councillors	1							_
Total Councillors								
10tal Conficilio12	8	<u> </u>		-	_			-
Senior Managers of the Municipality	5							
Municipal Manager (MM)								_
Chief Finance Officer								_
								_
								_
							Aug Sie	_
							Experience of	_
List of a sale officed with a sale sale								
List of each offical with packages >= senior manager								
								-
								-
								-
								-
								_
								_
								_
								_
							CHILD THE SECTION	_
								_
								_
								_
								_
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		
A Heading for Each Entity	6,7							
List each member of board by designation	*,.	İ						
							CONTRACTOR OF THE CONTRACTOR O	
								_
								_
								_
								_
								_
							SILEX STREET	_
								-
							2 123	-
								-
							B	-
							36-30-00	-
								-
								-
								_
								-
otal for municipal entities	8,10	-	The last in .					_
	10,10	-	-	-		_		_
OTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE EMUNERATION	10	-	-	-	-	_		_

- References
  1. Pension and medical aid
- 2. Total package must equal the total cost to the municipality
- 3. List each political office bearer by designation. Provide a total for all other councillors
- Political office bearer is defined in MFMA s 1 speaker, executive mayor deputy executive mayor member of executive committee, mayor deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- 5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- 6. List each entity where municipality has an interest and state percentage ownership and control
- 7. List each senior manager reporting to the CEO of an Entity by designation
  6. Must reconcile to relevant section of Table SA24
  9. Must reconcile to totals shown for the budget year of Table SA22

- 10 Correct as at 30 June

Summary of Employee and Councillor remuneration Ref	2009/10	2010/11	2011/12	C	urrent Year 2012	110	2013/14 Mediu	m Term Revenu Framework	& Expenditur
R thousand	Audited	Audited Dutcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	#2 2015/16
Councillors (Political Office Basears plus Other) Bann Salanes and Woges Persons and UP Continuations Lifety of any Constituents Lifety of any Constituents Lifety Carlot Constituents C-alphone Advance Hostory Advances Hostory Advances Hostory Advances	4	R	C	D	E	F	G	н	,

Councillors (Political Office Bearers plus Other)										
Basic Salanes and Worges										
Pension and UF Contributions Medical Aid Contributions										
Libbs Vahola Albagosa										
Celiphone Allowance										
Housing Allowanzes										
Other benefits and allowances										
Sub Total - Councillors		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	- [	-	-	-
Senior Managers of the Municipality	2									
Babit Salanes and Wages										
Fension and UF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Aloxance	3									
Celiphone Allowance	- 1									
Housing Allowances Other benefits and allowances	3									
Payments in lieu of leave										
Long secure awards										
Post-retrement benefit obligations	ē									
Sub Total - Senior Managers of Municipality	V		_							
*- Increase	4	- 1		- [ ]	_		_ {			_
				-	-		- 1	_	-	
Other Municipal Staff										
Basic Salanes and Wages Pension and UIF Contributions				1						
Kiedical Art Contibutions										
Overtime										
Fedorinance Borus										
Liotor Vehicle Aloxance	3									
Celiphone Allowance	3									
Houting Alexande	2									
Other benefits and allowances	- 3									
Payments indeu of leave										
Long sector awards										
Post retrement benefit obligations	1.5									
Sub Total - Other Municipal Staff	167	0.11	- 1	-	-	-	-	-	-	-
% increase	1		-	-	-	-	-		-	-
Total Parent Municipality		-			-	-	-:1-	-		-
Board Mambasa of Fathers			-	-	-		-	-		_
Board Members of Entities										
Basic Salanes acid Wages Pension acid UFF Coranbutions										
Medical Aid Control ons										
O <sub>c</sub> estime										
Ferbringre - Bonus										
Libior Vehicle Allowance	3									
Celphore Albeance	1 3									
Housing Allowances	1.3									
Other benefits and allowances										
Board Fees										
Payments in lieu of leave										
Long senice awards										
Fost retrement benefit obligations	ĉ									
Sub Total - Board Members of Entities		-	-	-	-	- 1	- 1	-	-	-
% increase	4		-	-	-	-	-		- 1	-
Senior Managers of Entities										
Basic Salanes and Wages										
Pension and UF Contributions										
Medical Aid Contributions Duestine										
				- 1						
Performance Bonus Violon Vetrole Allonance										
Cellphone Allowance										
Housing Allowances	1									
Other benefits and allowances				- 1						
Fayments in lieu of leave							- 11			
Long service awards							1			
Post-retrement peneticobligations	ï.						i			
Sub Total - Senior Managers of Entities		-	_ '		-	-	-			-
% Increese	4		-	-	-	_	-	2		
Other Staff of Entitles										
Basic Salanes and Wages										
Fersion and UF Continuous										
Medical Aid Contributions										
C.edme										
Ferformance Borus										
Liggs V-hole Allowance	9									
Celphone Aloxacce	1									
Housing Allowances	1									
Other benefits and allowances										
Payments in lieu of leave										
Long service awards										
Poskretrement benefit obligations	ř.									
Sub Total - Other Staff of Entities		-								

Sub Total - Other Staff of Entitles -Total Municipal Entities -TOTAL SALARY, ALLOWANCES & BENEFITS 

- Title desirence

  A Band Classifier actual appendix auch sinancial statuments illaud for amounts are unavariable unaud to amounts must exprise desired a note training from all unaud for amounts actual for a note training from all unaud for a note training from all unaud for a note training from a first and for a note training from a first and for a note that a note that actual amounts goes a unity from a common a note that actual amounts goes a unity from a common parallely and the principles of a note that actual amounts goes a unity from a common parallely and the principles are noted to be appropriated to the foreign from a common from a common for a note that a common foreign from a common for a noted from a common foreign from a common foreign from a noted from a common foreign from a common foreign from a common foreign from a common foreign from a common foreign from a common foreign from a common foreign from a common foreign from a common from a common foreign from a common

KZN245 Umvoti - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12		Current Yea	ar 2012/13		2013/14 Mediu	um Term Revenue Framework	a & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	1 Budget Year +2 2015/16
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		- 1	-	_		_	-		-		
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-		-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-		-		-
Cash Transfers to Organisations								i i			
Insert description	4										
Total Cash Transfers To Organisations		-	-	-	-	ш.	-	-	-	_	-
Cash Transfers to Groups of Individuals Insert description	5	1 534	1 390	1 103	2311	1 810	1.810		1 910	2 063	2 228
Total Cash Transfers To Groups Of Individuals:		1 534	1 390	1 103	2 311	1 810	1 810		1 910	2 063	2 228
TOTAL CASH TRANSFERS AND GRANTS	6	1 534	1 390	1 103	10000	1 810	1 810		1910		
Non-Cash Transfers to other municipalities				10000		80					
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-		-	-	41	-	-	-		
Non-Cash Transfers to Entities/Other External Mechanisms Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-		-	-	-	-	-	-		-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-			1.5	-	-	-		-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations			-	-	-					-	
Groups of Individuals				J	1			į.			
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:				-							
TOTAL NON-CASH TRANSFERS AND GRANTS		-	_	-				-	1	- 12	
- 1116 1116 1116 1116 1116 1116 1116 11	+			$\overline{}$		$\rightarrow$	-		-		

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. the aged. child-headed households)

5. Insert descriptions should separate transfers for 'capital purposes' and 'operating purposes'

# UMVOTI MUNICIPAL COUNCIL

## **CERTIFICATE OF ACTS OF COUNCIL**

EXTRACT FROM THE MINUTES OF THE STATUTORY "IN COMMITTEE" MEETING HELD ON TUESDAY 28<sup>TH</sup> MARCH 2013, AT WHICH THE FOLLOWING WERE PRESENT:-

MEMBERS PRESENT:	Cllr Cllr Cllr Cllr Cllr Cllr Cllr Cllr	PG ZW AM KL BSV BE ZCA PR ES MR IS ML SV	Mavundla Xaba Shaikh Chonco Dladla Maphanga Mlondo Mngoma Ngema Nzama Zuma Buss Shange Dlamini Mncube Nyoka Pillay Shezi Yengwa Zondi	(Mayor) (Deputy Mayor) (Speaker)  (Left the meeting at 10:15) (Left the meeting at 10:00) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10) (Left the meeting at 10:10)
OFFICIALS:	Mr	ВА	Xulu	(Municipal Manager)
	MR	ME	Swanlow	(Chief Financial Officer)
	Mr	IJM	Archer	(Manager Good Governance & Legal Compliance)
	Mr	D	Muir	(Acting Manager Protection Services)
	Miss	SS	Masondo	(Manager Legal Services)
	Mrs	NV	Mbhele	(Planning Manager)
	Miss	Ν	Mhlongo	(Manager Physical Environment)
	Mr	во	Vilakazi	(Disaster Manager)
	Ms	PLC	Robson	(Administrator: Committee Administration)
	Miss	AJ	Maharaj	(Assistant Committee Clerk)

## UMS 219 (83)

## **ANNUAL BUDGET 2013-14 TO 2015/16**

## **RESOLVED**

1. That the Annual Draft Budget 2013/14 to 2015/16 attached as an annexure to the minutes, be approved.

I CERTIFY THAT THE FOREGOING IS A TRUE EXTRACT FROM THE MINUTES OF THE STATUTORY "IN COMMITTEE MEETING HELD ON  $28^{\mathrm{TH}}$  MARCH 2013

MR BA XULU
MUNICIPAL MANAGER

UMVOTI MUNICIPALITY, GREYTOWN